



2014 BATTLE CREEK INDIVIDUAL INCOME TAX FORMS AND INSTRUCTIONS

For use by individual residents, part-year residents and nonresidents

Form BC-1040

ALL PERSONS HAVING BATTLE CREEK TAXABLE INCOME IN 2014 MUST FILE A RETURN

TAX RETURNS ARE DUE APRIL 30, 2015

MAILING ADDRESSES

Refund, credit forward and no tax due returns: Battle Creek City Income Tax, PO Box 40713, Lansing, MI 48901-0713
Tax due returns: Battle Creek City Income Tax, PO Box 40761, Lansing, MI 48901-0761
Amended Returns: Battle Creek City Income Tax, PO Box 1657, Battle Creek, MI 49016-1657
Prior-year returns: Battle Creek City Income Tax, PO Box 1657, Battle Creek, MI 49016-1657

TAX RATES AND EXEMPTIONS

Resident: 1%
Nonresident: 0.5%
Exemption value: \$750

PAYMENT OF TAX DUE

Tax due of one dollar (\$1.00) or more must be paid with your return. **NOTE: If you are paying \$100.00 or more with your 2014 return, you may need to make estimated income tax payments for 2015. See page 2 of instructions.**

Make check or money order payable to: **CITY OF BATTLE CREEK** Mail tax due return and payment to: Battle Creek City Income Tax, PO Box 40713, Lansing, MI 48901-0713

FILING YOUR RETURN

We accept paper and electronically filed returns. Go to the Battle Creek website, WWW.BATTLECREEKMI.GOV, for e-file information. Only preparers using city-approved software can file electronic returns. **Tax returns are due April 30, 2015.**

CONTACT US

For assistance find us online at WWW.BATTLECREEKMI.GOV or call (269) 966-3345. The Battle Creek Income Tax Office is located at City Hall, 10 N Division Street, Room 114, Battle Creek, Michigan. Mail all tax correspondence to: Battle Creek City Income Tax, PO Box 1657, Battle Creek, MI 49016-1657.

Failure to attach documentation or attaching incorrect or incomplete documentation will delay processing of the return or result in corrections being made to the return.

2014 BATTLE CREEK INCOME TAX RETURN FORM CHANGES

On Form BC-1040, page 1, four new check boxes were added. See Deceased Taxpayer for instructions on the first three check boxes. Use the fourth check box to indicate attachment to the return of supporting notes and statements or the use of Attachment 22 to report such data. If the return reports a mailing address other than the taxpayer's residence the taxpayer's residence address must be entered in the Address Schedule on page 2.

WHO MUST FILE A RETURN

If you had Battle Creek taxable income greater than the total of your personal exemptions, you must file a tax return — even if you did not file a federal tax return. See Exemptions Schedule for more information on your allowable exemptions. **You are required to file a tax return and pay tax even if your employer did not withhold Battle Creek tax from your paycheck.** You will be required to make estimated income tax payments if you work for an employer not withholding Battle Creek tax from your 2015 wages.

ESTIMATED TAX PAYMENTS

When your total income tax is greater than the amount of tax withheld plus other credits by \$100 or more, you may be required to make quarterly estimated tax payments. File Form BC-1040ES (available on the website) by April 30 of the tax year and pay at least one-fourth (¼) of the estimated tax. The remaining estimated tax is due in three equal payments on June 30 and September 30 of the tax year and January 31 of the following year. Adjust the remaining quarterly payments if your income increases or decreases during the year.

Failure to make required estimated tax payments or underpayment of estimated tax will result in assessment of penalty and interest. If you have made estimated tax payments and do not owe more tax for the year, you still must file a tax return.

DUE DATE AND EXTENSIONS

Returns are due on or before April 30, 2015. If a due date falls on a weekend or holiday, the due date becomes the next business day. The due date of the annual income tax return may be extended for a period not to exceed six months. To apply for an extension, file Form BC-4868, Application for Automatic Extension of Time to File an Individual Income Tax Return. Applying for a federal extension does not satisfy the requirement for filing a Battle Creek extension. Application for an extension must be made and the tentative tax due must be paid (MCL 141.664). Filing an extension with payment is not a substitute for making estimated tax payments.

An extension does not extend the time for paying the tax due. When an extension form is filed and the balance due is paid, it may be assumed that the extension is automatically granted unless otherwise notified. Interest and penalty is charged on taxes paid late even if an extension of time to file is granted. Penalty may be waived by the Income Tax Administrator if the tax paid by the original due date is not understated by more than 5% of tax or the taxpayer is able to show that the failure to pay on time was due to reasonable cause.

AMENDED RETURNS

File amended returns using the BC-1040. Clearly mark **AMENDED** at the top of the return. If a change on your federal return affects Battle Creek taxable income, you must file an amended return within 90 days of the change and pay the tax due. An adjustment must be made for tax paid or refunds received from the original return. Write in the tax paid or refunds received to the left of the box on page 2, Payments and Credits schedule, line 4; Include the tax paid and subtract refunds from the original return when totaling amended return payments and credits. All schedules supporting the changes should accompany the filing. Every change must be explained. Mail amended returns to: Battle Creek City Income Tax, PO Box 1657, Battle Creek, MI 49016-1657.

CHARGES FOR LATE PAYMENTS

All taxes remaining unpaid after the due date are subject interest at the rate of 1% above the adjusted prime rate on an annual basis and to penalty at a rate of 1% per month, not to exceed a total penalty of 25% of the tax. The minimum charge for interest and penalty is \$2.00.

DISCLAIMER

These instructions are interpretations of the Battle Creek Income Tax Ordinance, MCLA 141.601 et seq. The City of Battle Creek Ordinance

will prevail in any disagreement between these instructions and the Ordinance.

COMPLETING YOUR RETURN**NAME, ADDRESS, SOCIAL SECURITY NUMBER**

Always write your social security number(s) on the return. Your social security number must agree with the SSN on the Form(s) W-2 attached to your return.

Enter your name and, if a joint return, your spouse's name.

If the taxpayer or spouse is deceased: attach a copy of federal Form 1310 or of the death certificate; mark (X) the box under the social security numbers indicating the taxpayer and/or spouse is deceased; if Form 1310 is attached, mark (X) box indicating the form is attached; write "deceased" in the signature area on page 2; and enter the date of death in the box on the right side of the signature line.

Enter your **current** residence (domicile) address on the present home address line. If using a PO Box for mailing purposes, enter the PO Box number on address line 2. If using an in care of address that is not your legal residence (domicile), you must report your residence (domicile) address in the Address Schedule on page 2.

RESIDENCY STATUS

Indicate your residency status by marking (X) the proper box.

Resident — a person whose domicile (principle residence) was in the City of Battle Creek all year. File as a resident if you were a resident the entire year.

Nonresident — a person whose domicile (principle residence) was outside the City of Battle Creek all year. File as a nonresident if you were a nonresident the entire year.

Part-Year Resident — a person who changed their domicile (primary residence) during the year from one inside Battle Creek to one outside Battle Creek or vice versa. If you were a resident for only part of 2014, use form BC-1040TC to calculate the tax and attach it to the BC-1040.

Check Residency. See the Battle Creek Income Tax Street listing to check if an address is located in the city: www.battlecreekmi.gov.

Married with Different Residency Status. If you were married in 2014 and had a different residency status from that of your spouse, file separate returns or file a part-year resident return using Form BC-1040TC to compute the tax.

FILING STATUS

Indicate filing status by marking (X) the proper box. If married filing separately, enter spouse's Social Security number in the spouse's SSN box and enter the spouse's full name in the filing status box.

INCOME EXEMPT FROM CITY TAX

Battle Creek does not tax the following types of income:

1. Social security, pensions and annuities (including disability pensions), Individual Retirement Account (IRA) distributions received after reaching age 59½.
2. Proceeds of insurance where the taxpayer paid policy premiums. (Payments from a health and accident policy paid by an employer are taxed the same as under the Internal Revenue Code).
3. Welfare relief, unemployment compensation and supplemental unemployment benefits.
4. Interest from obligations of the United States, the states or subordinate units of government of the states and gains or losses on the sales of obligations of the United States.
5. Military pay of members of the armed forces of the United States, including Reserve and National Guard pay.
6. Michigan Lottery prizes won on or before December 30, 1988. (Michigan lottery prizes won after December 30, 1988 are taxable.)
7. City, state and federal refunds.

ITEMS NOT DEDUCTIBLE ON THE BATTLE CREEK RETURN

Battle Creek does **not** allow deductions for items such as taxes, interest, medical expenses, charitable contributions, casualty and theft losses, etc. In addition, the following federal adjustments are not deductible on the Battle Creek return: student loan interest, Archer MSA deduction, self-employed health insurance deduction, one-half of self employment tax, and penalty for early withdrawal of savings.

FORM BC-1040, PAGE 1, INSTRUCTIONS**TOTAL INCOME AND TAX COMPUTATION**

Round all figures to the nearest dollar and report whole dollar amounts.

Lines 1 – 16, Columns A & B – Federal Data and Exclusions

In column A enter data from federal return for each line. In column B enter exclusions and adjustments to federal data.

NOTE: Schedules, attachments and other documentation that support tax withheld, exclusions, adjustments or deductions must be provided. Failure to attach or attaching incomplete supporting information will delay processing of your return or result in tax withheld, exclusions, adjustments or deductions being disallowed.

Lines 1 - 16, Column C – Figure Taxable Income

Subtract column B from column A and enter difference in column C. Support figures with schedules.

Line 17 – Total Additions

Add lines 2 through 16.

Line 18 – Total Income

Add lines 1 through 16.

Line 19 – Total Deductions

Enter the total deductions from line 7 of Deductions Schedule, page 2.

Line 20 – Total Income after Deductions Subtract line 19 from line 18.

Line 21 – Exemptions

Enter the total number of exemptions (page 2, Exemptions Schedule, line 1h) on line 21a, multiply line 21a by \$750.00 and enter the product on line 21b.

Line 22 – Total Income Subject to Tax

Subtract line 21b from line 20. If result is less than zero, enter zero.

Line 23 – Tax

Multiply line 22 by the appropriate tax rate to compute tax liability, and enter it on line 23b. (The resident tax rate is 1%. The nonresident rate is 0.5%.) If you were a part-year resident using Form BC-1040TC to compute your tax, mark (X) line 23a, and attach Form BC-1040TC to your return.

Line 24a – Battle Creek Tax Withheld by Employers.

The Battle Creek tax withheld by each of your employers is to be reported on page 2 on the Excludible Wages and City Tax Withheld Schedule. Total Battle Creek tax withheld, line 11 of this schedule, is reported on line 24a. The Form W-2 (Wage and Tax Statement) you received from each employer shows the tax withheld in box 19 and the locality name in box 20.

You must attach a copy of each Form W-2 showing the amount of BATTLE CREEK tax withheld and the locality name as Battle Creek (or an equivalent indicating the tax was withheld for Battle Creek).

Credit for Battle Creek tax withheld will not be allowed without a supporting Form W-2.

Line 24b – Other Tax Payments

Enter the total of the following: estimated tax paid, credit forward from past tax year, tax paid with an extension, tax paid on your behalf by a partnership and any credit for tax paid by a tax option corporation. A Battle Creek resident reporting and paying income tax on flow through income from a tax option corporation (S corporation) may claim a credit for their proportionate share of income tax paid by the tax option corporation to Battle Creek or another city. This credit may not exceed the amount of income tax that the corporation would pay if the income was taxable in Battle Creek. Attach documentation of tax paid.

Line 24c – Tax Credit for Tax Paid to Another City (Residents only)

Enter on line 24c the credit for income taxes paid to another city. If you had income subject to tax in another city while you were a **resident of Battle Creek**, you may claim this credit. The credit IS NOT NECESSARILY the tax paid to the other city. This credit must be based on income taxable by both cities, and the credit may not exceed the tax that a nonresident of Battle Creek would pay on the same income. Base the credit on the amount actually paid to another city, not the amount withheld. **You must attach a copy of the income tax return filed with the other city to receive this credit.**

Line 24d – Total Payments and Credits Add lines 24a through 24c. Enter the total on line 24d.

Line 25 – Interest and Penalty for Failure to Make Estimated Tax Payments; Underpayment of Estimated tax; or Late Payment of Tax Nonpayment or underpayment of estimated income tax and late payment of tax is subject to interest and penalty. You may calculate the amounts and enter interest on line 25a, penalty on 25b, and the total interest and penalty on line 25c or the city may calculate and assess it. Calculate estimated tax interest and penalty using Form BC-2210.

TAX DUE OR REFUND Line 26 – Tax Due and Payment of Tax

If the tax on line 23b plus the interest and penalty on line 25c exceeds the total Payments and Credits on line 24d, enter the difference, the tax due, on line 26, otherwise leave blank. The tax due must be paid with the return when filed. The due date for the return is April 30, 2015.

Pay by Check or Money Order. Make the check or money order payable to the CITY OF BATTLE CREEK, place the check or money order in front of page 1 of the tax form and mail the return with the payment to: Battle Creek City, Income Tax, PO Box 40761, Lansing, MI 48901-0761. Do not send cash for your tax payment. The tax is due at the time of filing the return.

Line 27 – Overpayment

If the total payments and credits on line 24d exceed the tax on line 23b plus the interest and penalty on line 25c, enter the difference, the overpayment, on line 27, otherwise leave blank. Use lines 28 through 31 to indicate what you want done with the overpayment. You must file the return even if there is no tax due, no overpayment or only a small overpayment.

Line 28 – Reserved**Line 29 – Credit Forward**

Enter on line 29 the amount of overpayment to credit to the next year.

Line 30 – Refund

Enter on Line 30 the amount of the overpayment to be refunded. **Please allow 45 DAYS before calling about a refund.** You may choose to receive the refund as a paper check or a direct bank deposit.

Refund Check. If you want your refund issued as a paper check, do not complete line 31 and a check will be issued for the amount on line 30.

Direct Deposit Refund. To have your refund deposited directly into your bank account, complete line 31. On line 31a, mark (X) the box "Refund (direct deposit)" and enter the bank routing number on line 31c; the bank account number on line 31d; and the account type on line 31e.

FORM BC-1040, PAGE 2 INSTRUCTIONS**EXEMPTIONS SCHEDULE**

Complete the Exemptions Schedule to report and claim the number of personal and dependency exemptions allowed. **You may claim an exemption even if someone else claims you as a dependent on their return.**

Lines 1a - 1c – You and Spouse. Enter your date of birth and mark (X) the exemption boxes that apply to you. If filing jointly, complete line 1b for spouse. If you are age sixty-five or older or you are blind, you get an additional exemption. Mark (X) the boxes that apply, and enter on line 1e the total number of exemption boxes marked.

Lines 1d – Dependents. Determine dependents using the same rules as on the federal return. If you cannot claim a dependent on the federal return, you cannot claim them on a Battle Creek return. Enter the names of your dependent children that live with you, then the names of other dependents and their relationship to you. Provide dependents' Social Security numbers and dates of birth. Enter totals on 1f and 1g.

Lines 1e - 1h – Total Exemptions. Add the amounts on 1e, 1f and 1g; enter the total on line 1h; and also enter the total on page 1, line 21a.

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE

Complete columns A through F for each employer or other source of wages. In Column A enter T for taxpayer's or S for spouse's employer. In column B enter the social security number from the employer's Form W-2, box a. In column C enter the employer's ID number from the employer's Form W-2, box b. If there are no excludible wages from an employer enter a zero (0) in Column D otherwise enter the excluded wages as reported on the Wages and Excludible Wages Schedule (Attachment 2). Complete columns E and F to report Battle Creek

income tax withheld by the employer or other source of wages. If no Battle Creek tax was withheld, leave columns E and F blank. The Wages and Excludible Wages Schedule (Attachment 2) must also be completed. The total wages reported on The Wages and Excludible Wages Schedule must equal the wages reported on page 1, line 1, column A and the total excluded wages on this schedule must equal the amount in the Excluded Wages and Tax withheld Schedule column d, line 11.

DEDUCTIONS SCHEDULE

You may deduct amounts that directly relate to income that is taxable by Battle Creek, prorating where necessary. Allowable deductions include the following line number items:

Line 1 – Individual Retirement Account (IRA) Contributions
Contributions to an IRA are deductible to the same extent deductible under the Internal Revenue Code. **Attach page 1 of federal return and evidence of contribution**, which includes, but is not limited to, one of the following: a copy of receipt for IRA contribution, a copy of federal Form 5498, a copy of a cancelled check that clearly indicates it is for an IRA contribution. ROTH IRA contributions are **not** deductible.

Line 2 – Self-Employed SEP, SIMPLE and Qualified Plans

Self-employed SEP, SIMPLE and qualified retirement plan deductions may be entered on page 2, Deductions schedule, line 2.

Line 3 – Employee Business Expenses

Employee business expenses are deductible only when incurred in the performance of service for an employer and only to the extent not reimbursed by the employer. Meal expenses are not subject to the reductions and limitations of the Internal Revenue Code. Under the Battle Creek Income Tax Ordinance meals must be incurred while away from home overnight on business.

BUSINESS EXPENSES ARE LIMITED TO THE FOLLOWING:

- A. Expenses of transportation, but not to and from work.
- B. Expenses of travel, meals and lodging while away from home overnight on business for an employer.
- C. Expenses incurred as an "outside salesperson" away from the employer's place of business. This does not include driver- salesperson whose primary duty is service and delivery.
- D. Expenses reimbursed by employer from an expense account or other arrangement if included in gross earnings.

NOTE: Business expenses claimed on line 4 of federal Form 2106 are not allowed unless taxpayer qualifies as an outside salesperson. Complete the Employee Business Expense Deduction worksheet, Form BC-2106, to support the claimed Employee Business Expense deduction.

Line 4 – Moving Expenses

Moving expenses for moving into the Battle Creek area are deductible to the same extent deductible under the Internal Revenue Code. Moving must be related to starting work in a new location. **Attach a copy of Moving Expense Deduction Worksheet, Form BC-3903, to support the claimed moving expense deduction.**

Line 5 – Alimony Paid

Separate maintenance payments, alimony, and principal sums payable in installments (to the extent includable in the spouse's or former spouse's adjusted gross income under the federal Internal Revenue Code) and deducted on the federal return are deductible. Child support is not deductible. **Attach a copy of federal return, page 1.**

NOTE: The above deductions are limited to the amount claimed on your federal return, except meals. The deductions are limited by the extent they apply to income taxable under the Battle Creek Income Tax Ordinance. Part-year residents must allocate deductions the same way they allocate related income.

Line 6 – Renaissance Zone

The Renaissance Zone deduction may be claimed by: a qualified resident domiciled in a Renaissance Zone; an individual with income from rental real estate located in a Renaissance Zone; and an individual proprietor or a partner in a partnership that has business activity within a Renaissance Zone. Individuals who qualify for the deduction **must attach Schedule RZ of BC-1040** to their return to claim the deduction.

Residents are not qualified to claim the deduction until they have been domiciled in a Renaissance Zone for 183 consecutive days. Individuals are not qualified to claim the Renaissance Zone deduction if they are delinquent for any Michigan or Battle Creek taxes. A Battle Creek income tax return must be filed to qualify and claim this deduction. Schedule RZ is available at www.battlecreekmi.gov under Income Tax Forms, Individual Returns.

Line 7 – Total Deductions

Add lines 1 through 6. Enter the total on line 7 and on page 1, line 19.

ADDRESS SCHEDULE

Every taxpayer must complete the Address schedule. Start by listing the address used on last year's return. If this address is the same as listed on page 1, write "Same." If no 2013 return was filed provide reason none was filed. Complete the schedule by listing the addresses of the other principal residences (domiciles) occupied during 2014. Mark whether the address was for the taxpayer (T), spouse (S) or both (B) and enter the beginning and ending dates of residence at each.

THIRD-PARTY DESIGNEE

To authorize another person to discuss the tax return information with the Income Tax Department, mark (X) the "Yes" box and enter the person's name, phone number and any five digits as their personal identification number (PIN). To designate the tax preparer, enter "Preparer."

SIGN THE RETURN

You must sign and date the return. If filing a joint return, both spouses must sign and date the return. If someone else prepared the return, they must sign it and provide their address and telephone number.

PART-YEAR RESIDENTS

If you had income taxable as a resident and as a nonresident during the year, you must file as a part-year resident. Part-year residents compute the amount of their tax on Schedule TC. Complete the form using the instructions on the Schedule TC and the resident and nonresident Instructions.

Income is allocated according to the residency status for each item of income. Use the Wages and Excludible Wages Schedule (Attachment 2) to report wages from all employers. If taxpayer or spouse worked both in and outside of Battle Creek for any employer when a nonresident during the year, use the Part-year Resident Wage allocation instructions for residents and nonresidents as a guide to allocate wages. Use the Excluded Wages and Tax Withheld Schedule on page 2 to report excluded wages and Battle Creek tax withheld. Schedule TC is available on the city website: www.battlecreekmi.gov/ under Income Tax Forms, Individual Returns, or call (269) 966 3345 to have a form mailed to you.

Sch. TC, Line 20a – Losses transferred between columns C and D

If Schedule TC, line 20a, column C reports a resident loss and line 20a of column D reports income, or vice versa, an adjustment may be made to offset the loss against income in the other residence status. If line 20a, column C reports a resident loss, enter the amount of the loss on line 20b, column C, as a positive amount and in column D as a negative amount. This adjustment is limited to the amount of income in line 20a, column D.

If line 20a, column D reports a nonresident loss, enter the amount of the loss on line 20b, column D as a positive amount and in column C enter one-half of the nonresident loss in column C as a negative amount. The column D amount of this adjustment is limited to twice the amount of income on line 20a, column C.

If line 20c, column C or column D is a negative amount, it is the net operating loss allowed to be carried forward in its status as a resident or nonresident. A resident loss is allowed to be claimed as a net operating loss deduction against future income in either resident or nonresident status. A nonresident net operating loss is allowed to be claimed as a net operating loss deduction against future nonresident income, or against future resident income at one-half of the amount of the nonresident net operating loss.

RESIDENTS

Line 1 – Wages, Salaries, Tips, Etc. The front page of the federal tax return must be attached to all resident tax returns. All W-2 forms showing wages and Battle Creek tax withheld must be attached to page 1 of the return.

Complete the Wages and Excludible Wages Schedule to report all wages and excludible wages. The total wages from line 22 of this schedule should equal the wages reported on Form BC-1040, page 1, line 1, column A, and the wages reported on your federal tax return, Form 1040, Form 1040A or Form 1040EZ.

A resident is taxed on **ALL** earnings, including salary, bonus, separation, and incentive payments, tips, commissions and other compensation for services rendered—**no matter where earned**. Example: Taxpayer lives in the City of Battle Creek but works in Battle Creek and receives a paycheck from the home office in New York City: 100% of this compensation is taxable.

If your employer did not withhold Battle Creek tax from your paycheck, you are still required to file and pay tax on those wages at the resident tax rate. *You will also be required to make estimated tax payments if your employer does not withhold Battle Creek tax for you in 2015.* Report on line 1, column B, the total excluded wages. All nontaxable wages must be documented on the Wages and Excludible Wages Schedule **and** listed by employer on the Excluded Wages and Tax Withheld Schedule on page 2. A resident's wages are generally not excludible. An example of excludible (nontaxable) resident wages is military pay.

Line 2 – Interest

Interest is taxable the same as on the federal return except for interest from U.S. Bonds, Treasury Bills and notes which may be excluded. Report the amount of taxable interest income from federal 1040, on line 2, column A. Report on line 2, column B, excludible interest from: U.S. Bonds and Treasury Bills and notes; and S corporation flow through interest income. Document excluded interest on the Excludible Interest Income schedule.

Line 3 – Dividends

Dividends are taxable the same as on the federal return except for dividends from U.S. Bonds, Treasury Bills and notes which may be excluded. Report on line 3, column A, the total amount of dividend income from the federal return. Report on line 3, column B, excludible: dividends from: U.S. Bonds, Treasury Bills and notes; and S corporation flow through dividend income. Document all excludible dividends on the Excludible Dividend Income schedule.

Line 4 – Taxable Refunds, Credits or Offsets

NOT TAXABLE. Exclude all. No explanation needed.

Line 5 – Alimony Received

Alimony received is taxable. Report on line 5, columns A and C, the amount of alimony received as reported on the federal return.

Line 6 – Business Income All self-employment income is taxable regardless of where the business is located. Report on line 6, columns A and C, the total business income from the federal return. **Attach a complete copy of federal Schedule C.** Federal rules concerning passive losses are applicable to losses deducted on a Battle Creek return.

Line 7 – Capital Gain or (Loss) The Uniform City Income Tax Ordinance follows the Internal Revenue Code regarding capital gains. All capital gains realized while a resident are taxable regardless of where the property is located, with the following exceptions:

1. Capital gains on sales of obligations of the United States and subordinate units of government.
2. The portion of the capital gain or loss on property purchased prior to the inception of the Battle Creek income tax ordinance that is attributed to the time before inception ordinance.
3. Capital loss carryovers that originated prior to the taxpayer becoming a resident of Battle Creek are not deductible. Capital losses are allowed to the same extent they are allowed under the Internal Revenue Code and limited to \$3,000 per year. Unused net capital losses may be carried over to future tax years. The capital loss carryover

for Battle Creek may be different than the carryover for federal income tax purposes. Deferred capital gain income from installment sales and like-kind exchanges are taxable in the same year reported on the taxpayer's federal income tax return. Flow through income or loss from an S corporation reported on federal Sch. D is taxable. **Attach copies of federal Sch. K-1 (Form 1120S).** Residents reporting capital gains or losses **must attach a copy of federal Schedule D.**

Excluded capital gains must be explained by completing and attaching the Exclusions and Adjustments to Capital Gains or (Losses) schedule.

Line 8 – Other Gains or (Losses)

Other gains or losses are taxable to the extent that they are taxable on the federal 1040. Other gains and losses realized while a resident are taxable regardless of where the property is located, except the portion of the gain or loss on property purchased prior to the inception of the Grand Rapids Income Tax Ordinance.

Deferred other gains from installment sales and like-kind exchanges are taxable in the year recognized on the federal income tax return. Deferred gains **must be supported by attaching a copy of federal Form 6252 and/or Form 8824.**

Residents reporting other gains and losses **must attach a copy of federal Form 4797.**

Flow through income or loss from an S corporation reported on federal Form 4797 of a resident is taxable. **Attach copies of federal Schedule K-1 (Form 1120S).**

Use the Exclusions and Adjustments to Other Gains or (Losses) schedule to compute exclusions and adjustments to other gains and losses reported on your federal income tax return.

Line 9 – IRA Distributions

In column A enter the IRA distributions reported on federal Form 1040 or Form 1040A. Premature IRA distributions (Form 1099-R, box 7, distribution code 1 and code 2 total distribution) and IRA distributions made to a decedent's beneficiary other than the decedent's spouse (Form 1099-R, box 7, distribution code 4) are **taxable**.

Exclude in column B, IRA distributions qualifying as retirement benefits: IRA distributions received after age 59½ or described by Section 72(t) (2) (A)(iv) of the IRC and all other excludible IRA distributions. The Exclusions and Adjustments to IRA Distributions schedule is used to document excluded IRA distributions.

The conversion of a traditional IRA to a ROTH IRA is taxable to a resident (Form 1099-R, box 7, Distribution Code, G) unless the individual making the conversion is 59 ½ years old or older at the time of the conversion distribution.

Line 10 – Taxable Pension Distributions

Enter on line 10, column A, pension and annuities reported on federal Form 1040 or Form 1040A. Excluded pension and retirement benefits are reported on line 10, column B and explained on the Exclusions and Adjustments to Pension Distributions schedule.

Pension and retirement benefits from the following **are not** taxable:

1. Pension plans that define eligibility for retirement and set contribution and benefit amounts in advance; 1099-R code 7 and 2.
2. Qualified retirement plans for the self-employed; Benefits from any of the previous plans received on account of disability or as a surviving spouse if the decedent qualified for the exclusion at the time of death;
3. Distributions from a 401(k) or 403(b) plan attributable to employer contributions or attributable to employee contributions to the extent they result in matching contributions by the employer;
4. Benefits paid to an individual from a retirement annuity policy that has been annuitized and paid over the life of the individual (Code 2 or 7).

Pension and retirement benefits from the following **are** taxable:

1. Premature pension plan distributions (those received prior to qualifying for retirement);
2. Amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under IRC Sections 401(k), 457 and 403(b);

*Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan;

*Amounts received as early retirement incentives, unless the incentives were paid from a pension trust; Benefits paid from a retirement annuity policy other than annuitized benefits paid over the life of the individual are taxable to the same extent taxable under the Internal Revenue Code. Report taxable pension and retirement income on line 10, column C.

Line 11 – Rental Real Estate, Royalties, S Corporations, Partnerships, Royalties, Estates, Trust, Etc.

Income reported on federal Schedule E is taxable to a resident except for S corporation flow through income. Report Schedule E income on line 11, column A. Exclude S-corporation flow through income in column B and explain the exclusion on the Exclusions and Adjustments to Rental Real Estate, Royalties, S Corporations, Partnerships, Royalties, Estates, Trust, Etc. worksheet.

Line 12 – Subchapter S Corporation Distributions

Enter on line 12, column B, cash or property distributions from S corporations (Schedule K-1 (1120), Part III, line 16, code D.) The Battle Creek Income Tax Ordinance does not recognize Subchapter S status. Distributions from an S corporation are taxable as if paid by a regular C corporation as dividends. **Attach copies of Federal Schedule K-1 for all S corporations.**

If you are a shareholder in a corporation that has elected to file under Subchapter S of the Internal Revenue Code, you are not required to report any flow through income from Federal Schedule K-1, Part III, lines 1 through 11, nor may you deduct your share of any loss or other deductions distributed by the corporation.

Line 13 – Farm Income or (Loss) Profit or loss from the operation of a farm is taxable as reported on the federal return regardless of where the farm is located. There are no exclusions. **Attach a complete copy of federal Schedule F.**

Line 14 – Unemployment Compensation

NOT TAXABLE. Exclude all. No explanation needed.

Line 15 – Social Security Benefits

NOT TAXABLE. Exclude all. No explanation needed.

Line 16 – Other Income Other income reported on the resident's federal return is taxable except for income from recoveries related to federal itemized deductions from prior tax years. Report on this line a net operating loss carryover from the previous tax year. Report exclusions and adjustments on p. 2, using the Exclusions and Adjustments to Other Income schedule.

Line 17 – Reserved – Not used

Line 18 – Total Income Add lines 1 through 16 of each column and enter amounts on line 18.

Line 19 – Deductions Enter amount from Deductions schedule, page 2, line 7.

NONRESIDENTS

NONRESIDENT INCOME SUBJECT TO TAX:

1. Compensation for work done or services performed in Battle Creek, which includes, but is not limited to, the following: salaries, wages, bonuses, commissions, fees, tips, incentive payments, severance pay, vacation pay and sick pay.
2. Net profits from the operation of an unincorporated business, profession or other activity attributable to business activity conducted in Battle Creek, whether or not such business is located in Battle Creek. This includes business interest income from business activity in Battle Creek.
3. Gains or losses from the sale or exchange of real or tangible personal property located in Battle Creek.
4. Net profits from the rental of real or tangible personal property located in Battle Creek.
5. Premature distributions from an Individual Retirement Account (IRA) where a deduction was claimed on a current or previous year's Battle Creek income tax return.
6. Premature distributions from a pension plan attributable to work performed in Battle Creek.
7. Deferred compensation earned in Battle Creek.

Line 1 – Wages, Salaries, Tips, Etc. All wages of a nonresident are to be reported on the Wages and Excludible Wages Schedule. The total wages from line 15 of this schedule is the amount reported on Form BC-1040, page 1, line 1, column A. The total wages should be the same as the wages reported on your federal tax return (Form 1040, Form 1040A or Form 1040EZ). **All W-2 forms.**

Report on page 1, line 1, column B, the total excluded wages from Line 16 of the Wages, Excludible Wages and City Tax Withheld schedule. All excluded wages must be documented on the Wages and Excludible Wages Schedule and listed, by employer, on the Excluded Wages and Tax Withheld Schedule on Form BC-1040, page 2. On the Wages and Excludible Wages schedule, line 7, list the address of the work station where you performed the work for the employer and on line 19, enter the reason the wages are excludible.

Do not use box 18 of W-2 form to report taxable wages or to allocate wages, use all wages reported on your federal return as the allocation basis. A separate wage allocation must be completed for each employer. Wages are normally allocated using the actual number of days or hours worked in and outside of Battle Creek during the tax year for an employer. Vacation time, sick time and holidays are not included in total days worked in arriving at the wage allocation percentage. Vacation pay, holiday pay, sick pay, bonuses, severance pay, etc. are taxable to same extent as normal earnings.

100% Earned in Battle Creek. All wages, salaries, tips, sick pay, bonuses, deferred compensation, severance pay, and other compensation (Form W-2, boxes 1 and 8) is taxable to nonresidents who worked 100% of the time in Battle Creek.

Wage Allocation. Nonresidents who performed only part of their services for an employer in the Battle Creek must allocate their wages. Use the Nonresident and Part-Year Resident Wage Allocation section of the Wages and Excludible Wages Schedule.

Wage Allocations on Commissions, Etc.

A nonresident salesperson paid on a commission basis or other results achieved should allocate wages based on commissions received or other results achieved attributable to efforts expended in Battle Creek. A nonresident insurance salesperson paid sales commissions and renewal commissions should allocate compensation on the following basis: Allocate commissions from life, health, accident and vehicle (auto) insurance based on the location (residence) of the purchaser. Allocate commissions from group insurance based on the location of the group. Allocate commissions from fire and casualty insurance based on the location of the risk insured.

Line 2 – Interest Non-business interest income of a nonresident is not taxable. Exclude all non-business interest income. No explanation needed. Interest income that is business income from business activity in Battle Creek is taxable and must be reported. Attach a schedule showing source and computation of taxable and nontaxable interest income.

Line 3 – Dividends

NOT TAXABLE. Exclude all dividend income. No explanation needed.

Line 4 – Taxable Refunds, Credits or Offsets

NOT TAXABLE. Exclude all. No explanation needed.

Line 5 – Alimony Received

NOT TAXABLE. Exclude all. No explanation needed.

Line 6 – Profit or (Loss) from a Business, Etc.

Profit or loss from the operation of a business or profession is taxable to the extent it results from work done, services rendered or other business activities conducted in Battle Creek. Report on page 1, line 6, column A, business income reported taxable on your federal return. The Exclusions and Adjustments to Business Income schedule is used to exclude business income. The total excluded business income from line 5 of this schedule is also entered on page 1, line 6, column B. If a business operates both in and outside of Battle Creek, the taxable profit or loss is determined using the three factor Business Allocation Formula. Where no work is done, services rendered or other business activity is conducted in Battle Creek, the profit or loss is entirely excluded. Complete the Exclusions and Adjustments to Business Income schedule to exclude profit or loss from the operation of a business.

A Battle Creek net operating loss carryover from the previous tax year is reported on page 1, line 16, column C. See instructions for line 16.

Line 7 – Capital Gains or (Losses)

Capital gains or losses of a nonresident are included in taxable income to the extent the gains or losses are from property located in Battle Creek. Capital losses from property located in Battle Creek are allowed to the same extent they are allowed under the Internal Revenue Code. Unused capital losses may be carried over to future tax years. The capital loss carryover for Battle Creek may be different than the carryover for federal income tax purposes.

Deferred capital gain income from installment sales and like-kind exchange of property located in Battle Creek are taxable in the year recognized on the taxpayer's federal income tax return. Flow through income or loss from an S corporation reported on a nonresident's federal Schedule D is excluded on the Exclusions and Adjustments to Capital Gains or (Losses) schedule. **Attach copies of federal Schedule K-1 (Form 1120S).**

Use the Exclusions and Adjustments to Capital Gains or (Losses) schedule to compute exclusions and adjustments to capital gains. **NOTE:** A common error on a nonresident return is failure to complete the Exclusions and Adjustments schedule to exclude the capital loss carryover reported on the taxpayer's federal income tax return.

Line 8 – Other Gains or (Losses) A nonresident's other gains and losses are included in taxable income to the extent the gains or losses are from property located in Battle Creek. Deferred other gains and losses from installment sales and like-kind exchanges of property located in Battle Creek are taxable in the year recognized on the taxpayer's federal income tax return. Deferred other gains must be supported by attaching a copy of federal Form 6252 and/or Form 8824. Flow through income or loss from an S corporation reported on federal Form 4797 is excluded on the Exclusions and Adjustments to Other Gains and (Losses) schedule. **Attach copies of federal Schedule K-1 (Form 1120S).**

Nonresidents reporting other gains and losses **must attach a copy of federal Form 4797.** Use the Exclusions and Adjustments to Other Gains and Losses schedule to compute exclusions and adjustments to other gains and losses reported on the federal income tax return. On line 4 of the schedule enter the total excluded other gains or losses and also enter this total on page 1, line 8, column B.

Line 9 – IRA Distributions

That portion of a premature IRA distribution that was deducted from Battle Creek taxable income in the current or a prior tax year (reported on Form 1099-R, box 7, distribution code 1) are taxable to a nonresident. IRA distributions received after age 59½ or described by Section 72(t)(2)(A)(iv) of the IRC are not taxable.

Line 10 – Taxable Pension Distributions Premature pension plan distributions (those received by a nonresident prior to qualifying for retirement) are taxable to the same extent the normal wages from the employer are taxable.

A nonresident employed by a particular employer in Battle Creek may not exclude amounts received from deferred compensation plans. These plans include, but are not limited to, plans under Sections 401(k), 457 and 403(b) of the Internal Revenue Code (IRC).

Excludible pension distributions are listed on the Exclusions and Adjustments to Pension Income schedule. Enter the total excluded pension distributions on the last line of the schedule and also enter the amount on page 1, line 10, column B.

Line 11 – Rental Real Estate, Royalties, Partnerships, S Corporations, Estates, Trusts, Etc.

All income reported on the federal Schedule E that comes from business activity in Battle Creek or property located in Battle Creek is taxable to a nonresident except for flow through income from an S corporation and income received from an estate or trust. Explain all exclusions on the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. worksheet. On line 6 of this schedule enter the total exclusions and adjustments; enter also on page 1, line 11, column C.

Line 12 – Subchapter S Corporation Distributions

This line is not used on a nonresident return.

Line 13 – Farm Income or (Loss)

A nonresident's profit or loss from a farm is included in Battle Creek income to the extent the profit or loss results from work done, services rendered or other activities conducted in Battle Creek. The portion of the profit or loss reported on the Battle Creek return is determined by use of the three factor Farm Allocation Percentage formula. Where no work is done, services rendered or other business activity is conducted in Battle Creek, the entire farm profit or loss is excluded, using the Exclusions and Adjustments to Farm Income schedule. Sales of crops at a farmer's market or produce stand in Battle Creek is business activity, and subjects the farm to Battle Creek income tax.

Line 14 – Unemployment Compensation

NOT TAXABLE. Exclude all. No explanation needed.

Line 15 – Social Security Benefits

NOT TAXABLE. Exclude all. No explanation needed.

Line 16 – Other Income

Other income is taxable if it is from work performed or other activities conducted in Battle Creek. Use the Exclusions and Adjustments to Other Income schedule to document exclusions and adjustments. Report on this line a Battle Creek-related net operating loss carryover from the previous tax year.

Line 17 – Reserved – Not used

Line 18 – Total Income

Add lines 1 through 16 of each column and enter amounts on line 18.

Line 19 – Total Deductions

Enter amount from Deductions schedule, page 2, line 7. A nonresident's deductions are limited by the extent they relate to income taxable under the Battle Creek Income Tax Ordinance. Nonresidents must allocate deductions the same way related income is allocated. See Deductions schedule (page 2 instructions) for a list of allowable deductions.

BATTLE CREEK INCOME TAX FORM, BC-1040

Battle Creek Income Tax Form Line Number Cross Reference to Federal Return Forms 1040, 1040A or 1040EZ and Related Exclusion and Adjustment Schedules, Deduction Worksheets or Credit Worksheet

If filing a federal income tax return using Form 1040, Form 1040A or Form 1040EZ, and on the Battle Creek return are claiming: income excluded (or adjusted); a deduction; or a credit for tax paid to another city or by a partnership; use the listed exclusion (or adjustment) schedule or worksheet, deduction worksheet or credit worksheet to document the exclusion (or adjustment), deduction or tax

Income Items	Form BC-1040 Line Numbers	Form 1040 Line Numbers	Form 1040A Line Numbers	Form 1040EZ Line Numbers	Battle Creek Form BC-1040 Income Exclusion and Adjustment Schedules
Wages, salaries, tips, etc.	Page 1, Line 1	1040 line 7	1040A line 7	1040EZ line 1	Wages and Excludible Wages Schedule. - BC-1040, page 1, line 1, columns A & B, Excludible Wages and Tax Withheld Schedule - BC-1040, page 2
Taxable interest	Page 1, Line 2	1040 line 8a	1040A line 8a	1040EZ line 2	Excludible Interest Income - BC-1040, page 1, line 2, column B
Ordinary dividends	Page 1, Line 3	1040 line 9a	1040A line 9a	No Federal Line	Excludible Dividend Income - BC-1040, page 1, line 3, column B
Taxable refunds, credits or offsets of state and local income taxes	Page 1, Line 4	1040 line 10	No Federal Line	No Federal Line	No schedule necessary, totally excludible by residents and nonresidents
Alimony received	Page 1, Line 5	1040 line 11	No Federal Line	No Federal Line	No schedule necessary, taxable to residents, but excludible by nonresidents
Business income or (loss)	Page 1, Line 6	1040 line 12	No Federal Line	No Federal Line	Exclusions and Adjustments to Business Income or (loss) - BC-1040, page 1, line 6, col.
Capital gain or (loss)	Page 1, Line 7	1040 line 13	1040A line 10	No Federal Line	Exclusions and Adjustments to Capital Gain or (loss) - BC-1040, page 1, line 7, column B
Other gains or (losses)	Page 1, Line 8	1040 line 14	No Federal Line	No Federal Line	Exclusions and Adjustments to Other Gains or (loss) - BC-1040, page 1, line 8, col. B
Taxable IRA distributions	Page 1, Line 9	1040 line 15b	1040A line 11b	No Federal Line	Exclusions and Adjustments to IRA Distributions - BC-1040, page 1, line 9, column B
Taxable pension distributions	Page 1, Line 10	1040 line 16b	1040A line 12b	No Federal Line	Exclusions and Adjustments to Pensions and Annuities - BC-1040, page 1, line 10, col. B
Rental real estate, royalties, partnerships, S corporations trusts etc	Page 1, Line 11	1040 line 17	No Federal Line	No Federal Line	Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. - BC-1040, page 1, line 11, column B
Subchapter S corporation distributions	Page 1, Line 12	No Federal Line	No Federal Line	No Federal Line	Adjustments for Tax Option Corporation (like Subchapter S Corporation) Distributions - BC-1040, page 1, line 12, column B
Farm income or (loss)	Page 1, Line 13	1040 line 18	No Federal Line	No Federal Line	Exclusions and Adjustments to Farm Income or (loss) - BC-1040, page 1, line 13, col. B
Unemployment compensation	Page 1, Line 14	1040 line 19	1040A line 13	1040EZ line 3	No schedule necessary, totally excludible by residents and nonresidents
Social security benefits	Page 1, Line 15	1040 line 20b	1040A line 14b	No Federal Line	No schedule necessary, totally excludible by residents and nonresidents
Other income	Page 1, Line 16	1040 line 21	No Federal Line	No Federal Line	Exclusions and Adjustments to Other Income - BC-1040, page 1, line 16, column B
Total income	Page 1, Line 18	1040 line 22	1040A line 15	1040EZ line 4	
Deductions on City Returns	Form BC-1040 Line Numbers	Form 1040 Line Numbers	Form 1040A Line Numbers	Form 1040EZ Line Numbers	Battle Creek Form BC-1040 Deductions Schedules and Worksheets
IRA deduction	Page 2, Deductions Schedule, Line 1	Form 1040 line 32	Form 1040A line 17	No Federal Line	IRA Deduction Worksheet - BC-1040, page 2, Deductions Schedule, line 1
Self-employed SEP, SIMPLE, and qualified plans	Page 2, Deductions Schedule, Line 2	Form 1040 line 28	No Federal Line	No Federal Line	Self-employed SEP, SIMPLE and Qualified Plans Deduction Worksheet - BC-1040, page 2, Deductions Schedule, line 2
Employee business expenses	Page 2, Deductions Schedule, Line 3	Form 2106 line 10	No Federal Line	No Federal Line	Form BC-2106, Employee Business Expense Deduction Worksheet - BC-1040, page 2, Deductions Schedule, line 3
Moving expenses	Page 2, Deductions Schedule, Line 4	Form 3903 line 5 (Form 1040 line 26)	No Federal Line	No Federal Line	Form BC-3903, Moving Expense Deduction Worksheet - BC-1040, page 2, Deductions Schedule, line 4
Alimony paid	Page 2, Deductions Schedule, Line 5	Form 1040 line 31a	No Federal Line	No Federal Line	Alimony Paid Deduction Worksheet - BC-1040, page 2, Deductions Schedule, line 5
Renaissance Zone Deduction	Page 2, Deductions Schedule, Line 6	No Federal Line	No Federal Line	No Federal Line	Schedule RZ, Renaissance Zone Deduction Schedule - Form BC-1040, page 2, Deductions Schedule, line 6
Payments and Credits On City Returns	Form BC-1040 Line Numbers	Form 1040 Line Numbers	Form 1040A Line Numbers	Form 1040EZ Line Numbers	Battle Creek Form BC-1040 Tax Credit Worksheet
Tax withheld by your employer for the city	Page 1, Payments and Credits, Line 24a	No Federal Line	No Federal Line	No Federal Line	Excludible Wages and City Tax Withheld Schedule (on BC-1040, page 2) - BC-1040, page 1, Payments and Credits, BC-1040, line 24a
Taxes payments other than tax withheld	Page 1, Payments and Credits, Line 24b	No Federal Line	No Federal Line	No Federal Line	Other Tax Payments (Estimated, Extension, Cr. Forward, Paid by a Partnership and Credit for Tax Paid by a Tax-Option Corp.) - BC-1040, pg. 1, Payments and Credits, Ln. 24b
Credit for tax paid to another city	Page 1, Payments and Credits, Line 24c	No Federal Line	No Federal Line	No Federal Line	Credit for Tax Paid to Another MI City Worksheet - BC-1040, page 1, Payments and Credits, Line 24c (Residents only)

INDIVIDUAL RETURN DUE APRIL 30, 2015

Taxpayer's SSN		Taxpayer's first name Initial Last name		RESIDENCE STATUS	
Spouse's SSN		If joint return spouse's first name Initial Last name		<input type="checkbox"/> Resident <input type="checkbox"/> Nonresident <input type="checkbox"/> Part-year resident Part-year resident - dates of residency (mm/dd/yyyy) From <input type="text"/> To <input type="text"/>	
Mark (X) box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Enter date of death on page 2, right side of the signature area		Present home address (Number and street) Apt. no.		FILING STATUS	
Mark box (X) below if form attached		Address line 2 (P.O. Box address for mailing use only)		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly Married filing separately. Enter spouse's SSN in Spouse's SSN box and Spouse's full name here.	
<input type="checkbox"/> Federal Form 1310		City, town or post office State Zip code			
<input type="checkbox"/> Supporting Notes and Statements (Attachment 22)		Foreign country name Foreign province/county Foreign postal code		Spouse's full name if married filing separately	

ROUND ALL FIGURES TO NEAREST DOLLAR		Column A	Column B	Column C
INCOME (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)		Federal Return Data	Exclusions/Adjustments	Taxable Income
ATTACH COPY OF PAGE 1 OF FEDERAL RETURN	1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1. .00	.00	.00
	2. Taxable interest	2. .00	.00	.00
	3. Ordinary dividends	3. .00	.00	.00
	4. Taxable refunds, credits or offsets of state and local income taxes	4. .00	.00	NOT TAXABLE
	5. Alimony received	5. .00	.00	.00
	6. Business income or (loss) (Attach copy of federal Schedule C)	6. .00	.00	.00
	7. Capital gain or (loss) (Attach copy of fed. Sch. D) 7a. <input type="checkbox"/> Mark if federal Sch. D not required	7. .00	.00	.00
	8. Other gains or (losses) (Attach copy of federal Form 4797)	8. .00	.00	.00
	9. Taxable IRA distributions (Attach copy of Form(s) 1099-R)	9. .00	.00	.00
	10. Taxable pensions and annuities (Attach copy of Form(s) 1099-R)	10. .00	.00	.00
ATTACH W-2 FORMS HERE	11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach copy of federal Schedule E)	11. .00	.00	.00
	12. Subchapter S corporation distributions (Attach federal Sch. K-1)	12. NOT APPLICABLE	.00	.00
	13. Farm income or (loss) (Attach copy of federal Schedule F)	13. .00	.00	.00
	14. Unemployment compensation	14. .00	.00	NOT TAXABLE
	15. Social security benefits	15. .00	.00	NOT TAXABLE
	16. Other income (Attach statement listing type and amount)	16. .00	.00	.00
	17. Total additions (Add lines 2 through 16)	17. .00	.00	.00
	18. Total income (Add lines 1 through 16)	18. .00	.00	.00
	19. Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)	19.		.00
	20. Total income after deductions (Subtract line 19 from line 18)	20.		.00
ENCLOSE CHECK OR MONEY ORDER	21. Exemptions (Enter the total exemptions, from Form BC-1040, page 2, box 1h, in line 21a and multiply this number by \$750 and enter on line 21b)	21a. <input type="text"/>	21b. .00	.00
	22. Total income subject to tax (Subtract line 21b from line 20)	22.		.00
	23. Tax at (tax rate) (Multiply line 22 by Battle Creek resident tax rate of 1% (0.01) or nonresident tax rate of 0.5% (0.005) and enter tax on line 23b, or if using Schedule TC to compute tax, check box 23a and enter tax from Schedule TC, line 23d)	23a. <input type="text"/>	23b. .00	.00
	24. Payments and credits 24a. <input type="text"/> Battle Creek tax withheld 24b. .00 Other taxpayments (est, extension, or fwd, partnership & tax option corp) 24c. .00 Credit for tax paid to another city 24d. .00 Total payments & credits	24a. <input type="text"/>	24b. .00 24c. .00 24d. .00	.00
	25. Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax 25a. .00 Interest 25b. .00 Penalty 25c. .00 Total interest & penalty	25a. .00 25b. .00 25c. .00		.00
	TAX DUE 26. Amount you owe (Add lines 23b and 25c, and subtract line 24) MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF BATTLE CREEK IF PAID ON LINE CREDITCARD/ELECTRONIC CHECK ENTER <input type="text"/>	26.		.00
	OVERPAYMENT 27. Tax overpayment (Subtract lines 23b and 25c from line 24d; choose overpayment options on lines 28 - 30)	27.		.00
	28. Reserved 28a. <input type="text"/> 28b. <input type="text"/> 28c. <input type="text"/> 28d. .00	28a. <input type="text"/> 28b. <input type="text"/> 28c. <input type="text"/> 28d. .00		.00
	29. Amount of overpayment credited forward to 2015 Amount of credit to 2015 >>	29.		.00
	30. Amount of overpayment refunded (Line 27 less lines 28d and 29) (For refund to be directly deposited to your bank account, mark refund box, line 31a, and complete line 31 c, d & e) Refund amount >>	30.		.00
31. Direct deposit refund or direct withdrawal payment (Mark (X) appropriate box 31a or 31b and complete lines 31c, 31d and 31e)		31a. <input type="checkbox"/> Refund (direct deposit) 31c. Routing number 31d. Account number 31e. Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		

MAIL TAX DUE RETURNS TO: BATTLE CREEK INCOME TAX DEPARTMENT, PO BOX 40761, LANSING, MI 48901-0761

MAIL REFUND, CREDIT FORWARD AND NO TAX DUE RETURNS TO: BATTLE CREEK INCOME TAX DEPARTMENT, PO BOX 40713, LANSING, MI 48901-0713

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (See instructions. Resident wages generally not excluded)								
W-2 #	Col. A T or S	COLUMN B SOCIAL SECURITY NUMBER (Form W-2, box a)	COLUMN C EMPLOYER'S ID NUMBER (Form W-2, box b)	COLUMN D EXCLUDED WAGES (Attach Excluded Wages Sch)	FAILURE TO ATTACH W-2 FORMS TO PAGE 1 WILL DELAY PROCESSING OF RETURN. WAGE INFORMATION STATEMENTS PRINTED FROM TAX PREPARATION SOFTWARE ARE NOT ACCEPTABLE.	COLUMN E BC TAX WITHHELD (Form W-2, box 19)	COLUMN F LOCALITY NAME (Form W-2, box 20)	
1.				.00			.00	
2.				.00			.00	
3.				.00			.00	
4.				.00			.00	
5.				.00			.00	
6.				.00			.00	
7.				.00			.00	
8.				.00			.00	
9.				.00			.00	
10.				.00			.00	
11.	Totals (Enter here and on page 1; part-yr residents on Sch TC)			.00	<< Enter on pg 1, ln 1, col B	.00	<< Enter on pg 1, ln 24a	

DEDUCTIONS SCHEDULE (See instructions; deductions allocated on the same basis as related income)		DEDUCTIONS
1. IRA deduction (Attach copy of page 1 of federal return & evidence of payment)	1.	.00
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of federal return)	2.	.00
3. Employee business expenses (See instructions and attach copy of federal Form 2106)	3.	.00
4. Moving expenses (Into Battle Creek area only) (Attach copy of federal Form 3903)	4.	.00
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of page 1 of federal return)	5.	.00
6. Renaissance Zone deduction (Attach Schedule RZ OF 1040)	6.	.00
7. Total deductions (Add line 1 through line 6, enter total here and on page 1, line 19)	7.	.00

[illegible]

THIRD PARTY DESIGNEE					
Do you want to allow another person to discuss this return with the Income Tax Office?		Yes, complete the following		No	
Designee's name		Phone No.		Personal identification number (PIN)	
<p>Under the penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.</p>					
SIGN HERE ==>	TAXPAYER'S SIGNATURE - If joint return, both spouses must sign	Date (MM/DD/YY)	Taxpayer's occupation	Daytime phone number	If deceased, date of death
	SPOUSE'S SIGNATURE	Date (MM/DD/YY)	Spouse's occupation		If deceased, date of death
PREPARER'S SIGNATURE	SIGNATURE OF PREPARER OTHER THAN TAXPAYER		Date (MM/DD/YY)	PTIN, EIN or SSN	
				Preparer's phone no.	
	FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE			NACTP software number	BCK14

Taxpayer's name	Taxpayer's SSN	2014 BATTLE CREEK	
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SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - BC-1040, PAGE 1, LINES 23a AND 23b **Attachment 1**

A part-year resident is required to complete and attach this schedule to the Battle Creek return.

1. Box A to report dates of residency of the taxpayer and spouse during the tax year.
2. Box B to report the former address of the taxpayer and spouse.
3. Column A to report all income from their federal income tax return.
4. Column B to report all income taxable on their federal return that is not taxable to Battle Creek.
5. Column C to report income taxable as a resident and compute tax due on this income at the resident tax rate.
6. Column D to report income taxable as a nonresident and compute tax due on this income at the nonresident tax rate.

A. PART-YEAR RESIDENCY PERIOD	From	To	B. PART-YEAR RESIDENT'S FORMER ADDRESS
Taxpayer			Taxpayer
Spouse			Spouse

INCOME		Column A Federal Return Data	Column B Exclusions and Adjustments	Column C Taxable Resident Income	Column D Taxable Nonresident Income
1. Wages, salaries, tips, etc. (Attach Form(s) W-2)	1.	.00	.00	.00	.00
2. Taxable interest	2.	.00	.00	.00	NOT TAXABLE
3. Ordinary dividends	3.	.00	.00	.00	NOT TAXABLE
4. Taxable refunds, credits or offsets	4.	.00	.00	NOT APPLICABLE	NOT TAXABLE
5. Alimony received	5.		.00	.00	.00
6. Business income or (loss) (Att. copy of fed. Sch. C)	6.	.00	.00	.00	.00
7. Capital gain or (loss) (Att. copy of Sch. D)	7a	Mark if Sch. D not required	7b.	.00	.00
8. Other gains or (losses) (Att. copy of Form 4797)	8.	.00	.00	.00	.00
9. Taxable IRA distributions	9.	.00	.00	.00	.00
10. Taxable pensions and annuities (Att. Form 1099-R)	10.	.00	.00	.00	.00
11. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E)	11.	.00	.00	.00	.00
12. Subchapter S corporation distributions (Attach federal Sch. K-1)	12.	.00	.00	.00	.00
13. Farm income or (loss) (Att. copy of fed. Sch. F)	13.	.00	.00	.00	.00
14. Unemployment compensation	14.	.00	.00	NOT APPLICABLE	NOT TAXABLE
15. Social security benefits	15.	.00	.00	NOT APPLICABLE	NOT TAXABLE
16. Other income (Att. statement listing type and amt)	16.	.00	.00	.00	.00
17. Total additions (Add lines 2 through 16)	17.	.00	.00	.00	.00
18. Total income (Add lines 1 through 16)	18.	.00	.00	.00	.00

DEDUCTIONS SCHEDULE See instructions. Deductions must be allocated on the same basis as related income.

1. IRA deduction (Attach copy of page 1 of federal return & evidence of payment)	1.	.00	.00	.00	.00
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of fed. return)	2.	.00	.00	.00	.00
3. Employee business expenses (See instructions & att. copy of fed. Form 2106)	3.			.00	.00
4. Moving expenses (Into Battle Creek area only) (Attach copy of federal Form 3903)	4.	.00	.00	.00	.00
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. (Att. copy of page 1 of fed. return)	5.	.00	.00	.00	.00
6. Renaissance Zone deduction (Att. Sch. RZ)	6.			.00	.00
19. Total deductions (Add lines 1 through 6)	19.			.00	.00
20a. Total income after deductions (Subtract line 19 from line 18)	20a.			.00	.00
20b. Losses transferred between columns C and D (If line 20a is a loss in either column C or D, see instructions)	20b.			.00	.00
20c. Total income after adjustment (Line 20a less line 20b)	20c.			.00	.00
21. Exemptions (Enter the number of exemptions from Form BC-1040, page 2, box 1h, on line 21a; multiply line 21a by \$750; and enter the result on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion (line 21b less line 20c) on line 21c)	21a.		21b.	.00	
			21c.		.00
22a. Total income subject to tax as a resident (Subtract line 21b from line 20c; if zero or less, enter zero)	22a.			.00	
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20c; if zero or less, enter zero)	22b.				.00
23a. Tax at resident rate (MULTIPLY LINE 22a BY 1.% (0.01), THE RESIDENT TAX RATE)	23a.			.00	
23b. Tax at nonresident rate (MULTIPLY LINE 22b BY 0.5% (0.005), THE NONRESIDENT TAX RATE)	23b.				.00
23c. Total tax (Add lines 23a and 23b) (ENTER HERE AND ON FORM BC-1040, PAGE 1, LINE 23b, AND PLACE A MARK (X) IN BOX 23a OF FORM BC-1040)	23c.			.00	

Taxpayer's name	Taxpayer's SSN	2014 BATTLE CREEK	
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WAGES AND EXCLUDIBLE WAGES SCHEDULE - BC-1040, PAGE 1, LINE 1, COLUMN B **Attachment 2**

All W-2 forms must be attached to page 1 of the return

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2. Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form BC-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form BC-1040, page 1, line 1, column B.

WAGES, ETC.	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
1. Employer's ID number (W-2, box b) or source's ID Number if available				
2. Employer's name (Form W-2, box c) or source's name				
3. SSN from Form W-2, box a				
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>
6. Mark (X) box if you work at multiple locations in and out of the Battle Creek	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)				
8. Wages, tips, other compensation (Form W-2, Box 1)				
9. Wages not included in Form W-2, box 1 (See instructions)				
10. Code for wage type reported on line 9				
NONRESIDENT WAGE ALLOCATION	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
For use by nonresidents or part-year residents who worked both in and outside of the Battle Creek for the employer while a nonresident. Part-year residents working both in and out while a nonresident must use the wage allocation to determine wages earned in Battle Creek while a nonresident (use only wages and days worked while a nonresident for computations) Nonresidents working all of their work time for an employer in the Battle Creek should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable				
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)				
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside of Battle				
13. Actual number of days or hours worked (Line 11 less line 12)				
14. Enter actual number of days or hours worked in Battle Creek				
15. Percentage of days or hours worked in Battle Creek (Line 14 divided line 13; default is 100%)	%	%	%	%
16. Wages earned in Battle Creek (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)				
EXCLUDIBLE WAGES	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3	Employer (or source) 4
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)				
18. Enter resident excludible wages				
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Battle Creek				
20. Total excludible wages (Line 17 plus line 18; Enter here and on BC-1040, page 2, Excluded Wages schedule)				
21. Total taxable wages (Line 8 plus line 9 less line 20)				
22. Total wages (Add lines 8 and 9 for all employers and other sources; must equal amount reported on Form BC-1040, page 1, line 1, column A; Part-year residents must equal amount reported on Schedule TC, line 1, column A)				
23. Total excludible wages from all employers and other sources (Add line 20 for all columns; enter here and also on Form BC-1040, page 1, line 1, column B; part-year residents enter here and on Schedule TC, line 1, column B)				
24. Total taxable wages from all employers and other sources (Line 22 less line 23); enter here and also on Form BC-1040, page 1, line 1, column C; part-year residents enter here and allocate on Schedule TC, line 1, between columns C and D)				

FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.

Taxpayer's name	Taxpayer's SSN	2014 BATTLE CREEK	
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EXCLUDIBLE INTEREST INCOME - BC-1040, PAGE 1, LINE 2, COLUMN B **Attachment 3**

Nonbusiness interest income of a nonresident individual is totally excluded

1. Interest from federal obligations	.00
2. Interest from Subchapter S corporations (Attach Schedule K-1)	.00
3. Other excludible interest income (Attach detailed explanation)	.00
4. Excludible interest income (Add lines 1, 2 and 3; enter total here and on page 1, line 2, column B; part-year residents see line 5)	.00
5. Part-year residents enter total from line 4 plus total interest received while a nonresident on Schedule TC, line 2, column B (Lines 1, 2 and 3 should report only interest received while a resident)	

EXCLUDIBLE DIVIDEND INCOME - BC-1040, PAGE 1, LINE 3, COLUMN B **Attachment 4**

Dividend income of a nonresident individual is totally excluded

1. Dividends from federal obligations	.00
2. Dividends from Subchapter S corporations (Attach Schedule K-1)	.00
3. Other excludible dividend income (Attach detailed explanation)	.00
4. Excludible dividend income (Add lines 1, 2 and 3; enter total here and on page 1, line 3, column B; part-year residents see line 5)	.00
5. Part-year residents enter total from line 4 plus total dividends received while a nonresident on Schedule TC, line 2, col. B (Lines 1, 2 and 3 should report only dividends received while a resident)	

EXCLUSIONS AND ADJUSTMENTS TO BUSINESS INCOME OR (LOSS) - BC-1040, PAGE 1, LINE 6, COLUMN B **Attachment 5**

Nonresidents and part-year residents use this schedule to compute excludible business income reported on federal Schedule C that is from business activity outside of Battle Creek while a nonresident

Attach a copy of each Federal Schedule C.

Attach a separate Business Allocation Formula calculation for each separate federal Schedule C if allocating income of a business.

Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used.

Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation.

Note: Net operating loss from prior year is reported on Line 16, Other income.

BUSINESS INCOME	BUSINESS # 1	BUSINESS # 2
1. Net profit (or loss) from business or profession	.00	.00
2. Business allocation percentage (For each separate business compute the business allocation percentage using the Business Allocation Formula below and enter it here)	%	%
3. Allocated net profit (loss) (For each column, multiply line 1 by line 2)	.00	.00
4. Excludible net profit (loss) (For each column, subtract line 3 from line 1)	.00	.00
5. Total excludible net profit (loss) (Add amounts on line 4 of each column; enter here and on Form BC-1040, page 1, line 6, column B, or for part-year residents, on Schedule TC, line 6, column B)		.00

BUSINESS # 1 DBA

BUSINESS ALLOCATION FORMULA WORKSHEET	COLUMN 1 EVERYWHERE	COLUMN 2 IN BATTLE CREEK	COLUMN 3 PERCENTAGE
1. Average net book value of real and tangible personal property	.00	.00	(Column 2 divided by column 1)
2. Gross rents paid on real property multiplied by 8	.00	.00	
3. Total property	.00	.00	
4. Total wages, salaries and other compensation of all employees	.00	.00	%
5. Gross receipts from sales made or services rendered	.00	.00	%
6. Total percentages (Add the percentages computed in column 3)			%
7. Business allocation percentage (Divide line 6 by the number of apportionment factors used)			%

BUSINESS # 2 DBA

BUSINESS ALLOCATION FORMULA WORKSHEET	COLUMN 1 EVERYWHERE	COLUMN 2 IN BATTLE CREEK	COLUMN 3 PERCENTAGE
1. Average net book value of real and tangible personal property	.00	.00	(Column 2 divided by column 1)
2. Gross rents paid on real property multiplied by 8	.00	.00	
3. Total property	.00	.00	
4. Total wages, salaries and other compensation of all employees	.00	.00	%
5. Gross receipts from sales made or services rendered	.00	.00	%
6. Total percentages (Add the percentages computed in column 3)			%
7. Business allocation percentage (Divide line 6 by the number of apportionment factors used)			%

Taxpayer's name		Taxpayer's SSN	2014 BATTLE CREEK		
EXCLUSIONS AND ADJUSTMENTS TO CAPITAL GAIN OR (LOSS) - BC-1040, PAGE 1, LINE 7, COLUMN B					Attachment 6
Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to capital gains or (losses)			RESIDENT COLUMN	NONRESIDENT COLUMN	
1. Capital gain or (loss) on property located outside of Battle Creek			NOT EXCLUDIBLE	.00	
2. Capital gain or (loss) on securities issued by U.S. Government			.00	EXCLUDIBLE ON LINE 1	
3. Portion of capital gain or (loss) from property owned prior to Ordinance inception (For residents on all such property; for nonresidents only on property located in Battle Creek.) (Attach a schedule that identifies and shows the calculation for each.)			.00	.00	
4. Capital gain or (loss) from Sub. S corporations (See instructions; attach schedule.)			.00	.00	
5. Adjustment for capital loss carryover from period prior to residency (A resident is not allowed to claim a capital loss carryover from property sold prior to their date of residency.)			.00	NO ADJUSTMENT ALLOWED	
6. Adjustment for difference between federal and Battle Creek capital loss carryover from prior year (The Battle Creek's capital loss carryover is usually different from the amount reported on federal return; an adjustment must be made for this difference.)			.00	.00	
7. Adjustment to limit capital loss to \$3,000 for tax year			.00	.00	
8. Total exclusions and adjustments to capital gains or (losses) (Enter total here and on Form BC-1040, page 1, line 7, column B, or for part-year residents, enter on Schedule TC, line 7, column B)			.00	.00	
Attach copy of federal Schedule D and all supporting schedules to return.					
Deferred gains from sales of property located in Battle Creek or property sold while a resident of Battle Creek are taxable when reported on federal return.					

EXCLUSIONS AND ADJUSTMENTS TO OTHER GAINS OR (LOSSES) - BC-1040, PAGE 1, LINE 8, COLUMN B					Attachment 7
Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to other gains or (losses)			RESIDENT COLUMN	NONRESIDENT COLUMN	
1. Other gains or (losses) on property located outside of Battle Creek			NOT EXCLUDIBLE	.00	
2. Portion of other gains or (losses) from property owned prior to effective date of tax for Battle Creek (For residents on all such property; for nonresidents only on property located in Battle Creek.) (Attach a schedule that identifies and shows the calculation for each.)			.00	.00	
3. Other gains or (losses) from Subchapter S corporations (See instructions)				.00	
4. Total excludible other gains and losses (Enter total here and on Form BC-1040, page 1, line 8, column B, or for part-year residents, enter on Schedule TC, line 8, column B)			.00	.00	
Deferred gains from sales of property located in Battle Creek or property sold while a resident of Battle Creek are taxable when reported on federal return.					
Attach a copy of federal Form 4797 and all supporting schedules to return to explain.					

EXCLUSIONS AND ADJUSTMENTS TO IRA DISTRIBUTIONS - BC-1040, PAGE 1, LINE 9, COLUMN B					Attachment 8
List all IRA distributions reported as taxable on federal return					
Enter T for taxpayer or S for spouse	Payer's federal ID Number	Payer's name	Federally taxable IRA distributions	Distribution Code (Form 1099-R, box 7)	Excludible IRA distributions
1.			.00		.00
2.			.00		.00
3.			.00		.00
4.			.00		.00
5. Total federally taxable IRA distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form BC-1040, page 1, line 9, column A)			.00		
6. Total excludible IRA distributions (Add lines above for this column; enter here and also on Form BC-1040 (for part-year residents, Sch. TC), page 1, line 9, col. B)					.00

EXCLUSIONS AND ADJUSTMENTS TO PENSIONS AND ANNUITIES - BC-1040, PAGE 1, LINE 10, COLUMN B						Attachment 9
List pension distributions reported as taxable on federal return						
Enter T for taxpayer or S for spouse	Payer's federal ID Number	Payer's name	Kind of pension distribution (employer's pension plan, 401k plan, 457 plan, etc.)	Federally taxable pension distributions	Distribution Code (Form 1099-R, box 7)	Excludible pension distributions
1.				.00		.00
2.				.00		.00
3.				.00		.00
4.				.00		.00
5. Total federally taxable pension distributions (Add lines 1 through 4 above for this column; amount should equal the amount reported on Form BC-1040, page 1, line 10, column A)				.00		
6. Total excludible pension distributions (Add lines above for this column; enter here and also on Form BC-1040 (for part-year residents, Sch. TC), p. 1, l. 10, col. B)						.00

Taxpayer's name		Taxpayer's SSN	2014 BATTLE CREEK		
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EXCLUSIONS AND ADJUSTMENTS TO INCOME FROM RENTAL REAL ESTATE, ROYALTIES, PARTNERSHIPS, S CORPORATIONS, TRUSTS, ETC. - BC-1040, PAGE 1, LINE 11, COLUMN B

Attachment 10

Residents, nonresidents and part-year residents use this schedule to report exclusions and adjustments to income from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMIC's and farm rentals.

	RESIDENT COLUMN	NONRESIDENT COLUMN
1. Rental income (loss) from real estate located outside the City	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
2. Royalties	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
3. Partnership income (loss) from partnership business activity outside the City	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
4. Subchapter S corporation income (loss) (See instructions)	.00	.00
5. Estate or trust income or loss (Enter the total amount from federal Schedule E, line 37)	NOT EXCLUDIBLE ON RESIDENT RETURN	.00
6. Real estate mortgage investment conduits (REMIC's) income or loss and net farm rental income or loss from property located outside the city	NOT EXCLUDIBLE ON RESIDENT RETURN	
7. Total adjustments to income from rental real estate, royalties, partnerships, trusts, etc. (Enter here and on Form BC-1040, page 1, line 11, column B, or for part-year residents enter total of resident and nonresident columns on Schedule TC, line 11, column B)	.00	.00

Attach a schedule detailing the complete address of each piece of rental real estate.
 Attach a schedule detailing name and ID number of each partnership and amount of adjustment.
 Attach a schedule detailing name and ID number of each Subchapter S Corporation and amount of adjustment.
 Attach copy of federal Schedule E.

ADJUSTMENTS FOR TAX OPTION CORPORATION (EXAMPLE SUBCHAPTER S CORPORATION) DISTRIBUTIONS - BC-1040, PAGE 1, LINE 12, COLUMN B

Attachment 11

Residents use this schedule to report distributions from tax option corporations (like Subchapter S Corporations) taxable under the City Income Tax Ordinance; part-year residents report only distributions received while a resident

CORPORATION NAME AND DBA	FEDERAL I.D. #	DISTRIBUTION RECEIVED
1.		.00
2.		.00
3.		.00
4.		.00
5. Total tax option (Subchapter S) corporation distributions (Add lines 1 through 4; enter here and on Form BC-1040, page 1, line 12, column B, or for part-year residents enter on Schedule TC, line 12, column B)		.00

Complete above schedule or attach a separate schedule listing the name federal ID number and amount of distribution from each tax option (Sub. S) corporation listed on federal Sch. E, page 2.
 Attach a copy of each Schedule K-1 (1120-S) pages 1 and 2 to return.

EXCLUSIONS AND ADJUSTMENTS TO FARM INCOME OR (LOSS) - BC-1040, PAGE 1, LINE 13, COLUMN B

Attachment 12

Nonresidents use this schedule to exclude farm income from outside the city

Farm address

FARM INCOME	FARM
1. Net profit (or loss) from farm	.00
2. Farm allocation percentage	%
3. Allocated net profit (or loss), multiply line 1 by line 2	.00
4. Excludible net profit (or loss) (subtract line 3 from line 1; enter here and on Form BC-1040, page 1, line 13, column B)	.00

FARM ALLOCATION FORMULA	COLUMN 1 EVERYWHERE	COLUMN 2 IN CITY	COLUMN 3 PERCENTAGE (Column 2 divided by column 1)
1. Average net book value of real and tangible personal property	.00	.00	
2. Gross rents paid on real property multiplied by 8	.00	.00	
3. Total property	.00	.00	%
4. Total wages, salaries and other compensation of all employees	.00	.00	%
5. Gross receipts from sales made or services rendered	.00	.00	%
6. Total percentages (Add the percentages computed in column 3)			%
7. Business allocation percentage (Divide line 6 by the number of apportionment factors used)			%

Note: In determining the average percentage, if a factor does not exist, you must divide the total of the percentages by the number of factors used.
 Note: If you are authorized to use a special formula, attach a copy of the administrator's approval letter and attach a schedule detailing calculation.
 Note: Net operating loss from prior year is reported on Form BC-1040, line 16, Other income.

Taxpayer's name		Taxpayer's SSN	2014 BATTLE CREEK	
EXCLUSIONS AND ADJUSTMENTS TO OTHER INCOME - BC-1040, PAGE 1, LINE 16, COLUMN B				
Attachment 13				
Residents and nonresidents use this schedule to report exclusions and adjustments to other income				
SOURCE OF INCOME	FEDERAL I.D. #	NATURE OF INCOME	RESIDENT COLUMN	NONRESIDENT COLUMN
1.			.00	.00
2.			.00	.00
3.			.00	.00
4. Total adjustments and exclusions to other income (Add lines 1 through 3 and enter totals here and on Form BC-1040, page 1, line 16, column B. Part-year residents enter totals on Form BC-1040TC, line 16, column B)			.00	.00
Attach an explanation of and calculation for any reported federal and Battle Creek Net Operating Loss deduction.				
Attach an explanation for each item reported and excluded on the Other Income line.				
Add lines as needed.				

IRA DEDUCTION WORKSHEET - BC-1040, PAGE 2, DEDUCTIONS SCHEDULE - LINE 1					
Attachment 14					
RESIDENT: Claim 100% of the federal IRA deduction unless taxpayer or spouse has nontaxable earned income (military pay, etc.). If the taxpayer or spouse has nontaxable earned income, compute IRA deduction in the same manner as a nonresident using worksheet below.					
NONRESIDENT: Use worksheet below to compute the Battle Creek IRA deduction.					
PART-YEAR RESIDENT: Compute the resident portion of the IRA deduction following the resident instructions and using the amount of earned income received while a resident and the portion of the federal IRA deductible contributions made while a resident; compute nonresident portion of the IRA deduction using the amount of earned income received while a nonresident and the portion of the federal IRA deductible contributions made while a nonresident; list amounts separately on worksheet and enter the resident and nonresident IRA deduction on Schedule TC, Deductions schedule, line 1.					
Nonresidents and part-year residents claiming a Battle Creek IRA deduction must attach this completed worksheet to their Battle Creek return.					
	TAXPAYER		SPOUSE		
	COLUMN A EARNED INCOME TAXABLE BY BATTLE CREEK	COLUMN B EARNED INCOME NOT TAXABLE BY BATTLE CREEK	COLUMN C EARNED INCOME TAXABLE BY BATTLE CREEK	COLUMN D EARNED INCOME NOT TAXABLE BY BATTLE CREEK	COLUMN E TOTALS
1. Earned income	.00	.00	.00	.00	.00
2a. Federal IRA deduction	.00		.00		.00
2b. If part-year resident, enter portion of federal IRA deduction contributed while a resident	.00		.00		.00
	TAXPAYER		SPOUSE	INSTRUCTIONS	
3. Percentage that the individual's earned income taxable in Battle Creek is to the individual's total earned income	%		%	Divide individual's earned income taxable by Battle Creek (line 1, column A) by individual's total earned income (the sum of line 1, column A plus column B).	
4. Battle Creek IRA deduction based upon individual's earned income	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) multiplied by Battle Creek earned income percentage (line 3).	
5. Amount individual's federal IRA deduction exceeds individual's earned income taxable by BC	.00		.00	Taxpayer's or spouse's federal IRA deduction (line 2a) less the individual's earned income taxable by Battle Creek (line 1).	
6. Amount spouse's earned income exceeds spouse's federal IRA deduction (excess earned income)	.00		.00	Column A equals spouse's earned income taxable by Battle Creek (line 1 of spouse's column C) less spouse's federal IRA deduction (line 2a of spouse's column C). Column C equals taxpayer's earned income taxable by Battle Creek (line 1 of taxpayer's column A) less taxpayer's federal IRA deduction (line 2a of taxpayer's column A).	
7. Battle Creek IRA deduction based upon spouse's earned income	.00		.00	If individual's (taxpayer or spouse) federal IRA deduction exceeds individual's earned income and spouse's earned income exceeds spouse's federal IRA deduction (line 5), enter the lesser of the individual's excess IRA (line 5) or spouse's excess earned income multiplied by spouse's Battle Creek earned income percentage (line 6), else enter zero.	
8. Battle Creek's IRA deduction	.00		.00	Add individual's (taxpayer or spouse) Battle Creek IRA deduction based upon their own Battle Creek earned income (line 4) and their Battle Creek IRA deduction based upon their spouse's earned income (line 7).	
9. RESIDENT OR PART-YEAR RESIDENT: Enter total resident IRA deduction here. Normally this is the total of the taxpayer's and spouse's Battle Creek IRA deduction, line 2a of columns A and C. If a part-year resident, normally this is the total of the taxpayer's and spouse's Battle Creek IRA deduction, line 2b of columns A and C. If either the taxpayer or spouse has nontaxable earned income while a resident, separately compute the resident IRA deduction in the same manner as a nonresident.			.00	PART-YEAR RESIDENT: Enter total federal IRA deduction on Schedule TC, Deductions schedule, line 1, column A; enter the resident Battle Creek IRA deduction in column C; enter the nonresident Battle Creek IRA deduction in column D; and enter in column B the difference of the amount in column A less the amounts in column C and column D.	
10. NONRESIDENT: Total Battle Creek nonresident IRA deduction (Enter total of the taxpayer's (line 8 column A) and spouse's (line 8, column C) Battle Creek IRA deduction here and on Form BC-1040, page 2, Deductions schedule, line 1) PART-YEAR RESIDENT: See instructions on the right.			.00		

Taxpayer's name		Taxpayer's SSN		2014 BATTLE CREEK		
SELF-EMPLOYED, SEP, SIMPLE AND QUALIFIED PLANS DEDUCTION WORKSHEET - BC-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 2						Attachment 15
<p>RESIDENT: No schedule required; a full year resident deducts amount reported on federal Form 1040, line 28.</p> <p>NONRESIDENT: Nonresidents use the nonresident deduction column of this worksheet to calculate their deduction. A nonresident is required to attach a copy of this deduction schedule to their Battle Creek return.</p> <p>PART-YEAR RESIDENT: Part-year residents use a separate line to report the amount of deduction by related source of income as a resident or while a nonresident and indicate resident (R) or nonresident (N) relationship in front of the deduction by related source of income. The resident portion of the deduction is 100% of the related deduction. The nonresident deduction is related to the income earned in Battle Creek while a nonresident and is computed by entering the percentage the related income is taxable in the Percentage Related Income Is Taxable column and entering the product of multiplying the related deduction times the percentage and entering it in the Nonresident Deduction column.</p>						
RELATED SOURCE OF INCOME	FEIN (OR SSN) OF RELATED SOURCE OF INCOME	R OR N	FEDERAL DEDUCTION BY RELATED SOURCE OF INCOME	PERCENTAGE RELATED INCOME IS TAXABLE	RESIDENT DEDUCTION FOR A PART-YEAR RESIDENT	NONRESIDENT DEDUCTION
1.			.00	%	.00	.00
2.			.00	%	.00	.00
3.			.00	%	.00	.00
4.			.00	%	.00	.00
5. Add lines 1 through 4 of each dollar column (Federal Deduction column should total amount reported on federal Form 1040, line 28)			.00		.00	.00
6. Nonresidents enter total from nonresident deduction column on Form BC-1040, page 2, Deductions schedule, line 2. Part-year residents enter total from the part-year resident column on Schedule TC, Deductions schedule, line 2, column C and enter total from the nonresident deduction column on Schedule TC, Deductions schedule, line 2, column D						

EMPLOYEE BUSINESS EXPENSE DEDUCTION WORKSHEET - BC-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 3, Form BC-2106						Attachment 16
	Column 1 As reported on federal Form 2106	Column 2 Employer 1	Column 3 Employer 2	Column 4 Employer 3	Column 5 Employer 4	
1. Employer's identification number (FEIN)						
2. Occupation (List for each employer)						
3. Vehicle expenses	.00	.00	.00	.00	.00	
4. Parking, fees, tolls and local transportation, including train, bus, etc.	.00	.00	.00	.00	.00	
5. Travel expenses while away from home overnight, including, lodging, airfare, car rental, etc. Do not include meals and entertainment	.00	.00	.00	.00	.00	
6. Were you an outside salesperson? (Answer yes or no in the column for each employer; see definition of outside salesperson below)						
7. Business expenses not included on lines 3, 4 or 5. Do not include meals and entertainment (Enter these expenses only if an outside salesperson; see instruction below)	.00	.00	.00	.00	.00	
8. Meals (See meal expenses instruction below)	.00	.00	.00	.00	.00	
9. Total business expenses (Add lines 3, 4, 5, 7 and 8)	.00	.00	.00	.00	.00	
10. Enter reimbursements received from your employer for expenses included in line 9 that were not reported to you in box 1 of Form W-2	.00	.00	.00	.00	.00	
11. Business expense deduction (Line 9 less line 10)		.00	.00	.00	.00	
12. Percentage deductible (Same percentage related wages are taxable)		%	%	%	%	
13. Allowable business expense deduction (Line 11 times line 12)		.00	.00	.00	.00	
14. Total business expense deduction (Enter the total of line 13, columns 2 through 5 here and also on Form BC-1040, page 2, Deductions schedule, line 3)						.00
<p>Form BC-2106, Column 1, lines to related lines on federal Form 2106:</p> <p>Line 3 = Fed. Form 2106, line 1, Col. A; line 4 = Fed. Form 2106, line 2, Col. A; line 5 = Fed. Form 2106, line 3, Col. A; line 7 = Fed. Form 2106, line 4, Col. A; line 8 = Fed. Form 2106, line 5, Col. B; line 9 = Fed. Form 2106, line 6, Col. A & B; line 10 = Fed. Form 2106, line 7, Col. A & B; line 11 = Fed. Form 2106, line 8, Col. A & B.</p> <p>Outside salesperson:</p> <p>An "outside salesperson" is one who solicits business while working away from the employer's place of business as a full-time salesperson. If the individual is required to spend a stated period of time selling at the employer's place of business as part of their job, the individual is not an outside salesperson. If the individual only performs incidental activities there, such as writing up and handing in orders, the individual qualifies for the expense deduction. A salesperson whose principal activity is service and delivery is not an "outside salesperson." An inside salesperson who makes incidental outside calls and sales is not an "outside salesperson."</p> <p>Line 7 instructions:</p> <p>Business expenses reported on line 4 of federal Form 2106 are allowed as an expense on the Battle Creek's return only when the individual employee qualifies as an outside salesperson when the expenses were incurred.</p> <p>Meal expenses:</p> <p>Under the Uniform City Income Tax Ordinance meal expenses are allowed only when incurred while away from home. No deduction is allowed for entertainment unless incurred by an outside salesperson.</p>						

Taxpayer's name		Taxpayer's SSN		2014 BATTLE CREEK				
MOVING EXPENSE DEDUCTION WORKSHEET - BC-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 4							Attachment 17	
BC-3903 No deduction is allowed when moving away from Battle Creek								
RESIDENT: A resident individual who moved into the Battle Creek may claim the deduction as claimed on federal Form 3903.								
NONRESIDENT: A nonresident individual who moved into Battle Creek may claim a portion or all of the deduction as claimed on federal Form 3903 based upon the percentage the income after moving to the area is taxable by the Battle Creek.								
PART-YEAR RESIDENT: An individual who moved to the area of Battle Creek and was temporarily a nonresident working in the Battle Creek and then became a resident during the tax year may be entitled to a portion of the deduction as a nonresident and as a resident of the Battle Creek.								
DISTANCE TEST WORKSHEET								
1. Number of miles from your old home to your new workplace		1				miles		
2. Number of miles from your old home to your old workplace		2				miles		
3. Subtract line 2 from line 1. If zero or less, enter -0-		3				miles		
If line 3 is greater than 50 miles continue, otherwise you are not qualified to claim this deduction.								
4. Cost of transportation and storage of household goods and personal effects (See instructions for federal Form 3903)				4		.00		
5. Cost of travel (including lodging) from your old home to your new home. (See instructions for federal Form 3903) (Do not include the cost of meals.)				5		.00		
6. Add lines 4 and 5				6		.00		
7. Enter the amount your employer paid you for the expenses listed on lines 4 and 5 that is not included in box 1 of your Form W-2 (wages) (This amount should be shown in box 12 of your Form W-2 with a code P)				7		.00		
8. Is line 6 more than line 7?	No		You cannot deduct your moving expenses. (If line 6 is less than line 7, subtract line 6 from line 7 and include the result on Form BC-1040, page 1 line 1, column A and report exclusion of this income on the excluded wages schedule)				8a	.00
	Yes		Subtract line 7 from line 6				8b	.00
9. Enter percentage of income earned as a resident after moving into area				9		% %		
10. Enter percentage of income earned as a nonresident in Battle Creek after moving into area				10		% %		
11. Multiply line 8b by the percentage on line 9 (Moving expense deduction allowed while a resident; enter here and on Form BC-1040, page 2, Deductions schedule, line 4)				11		.00		
12. Multiply line 8b by the percentage on line 10 (Moving expense deduction allowed while a nonresident; enter here and on Form BC-1040, page 2, Deductions schedule, line 4) (If a part-year resident add amounts on line 11 and 12 and enter on Schedule TC, Deductions schedule, line 4)				12		.00		

ALIMONY PAID DEDUCTION WORKSHEET - BC-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 5			Attachment 18
RESIDENT: Full-year residents claim the entire amount of alimony reported on federal Form 1040, line 31a. A full-year resident is not required to attach this deduction schedule to their Battle Creek income tax return.			
NONRESIDENT: Nonresidents use the nonresident column of this worksheet to calculate their Battle Creek alimony deduction.			
PART-YEAR RESIDENT: A part-year resident may need to use both the resident and nonresident columns of this worksheet to calculate their alimony deduction. For each line of the worksheet, compute the amount to enter into the resident and/or nonresident columns and follow the line by line instructions. A part-year resident with no Battle Creek income while a nonresident ignores the nonresident column of this form.			
Nonresidents and part-year residents use this worksheet to compute the alimony paid deduction		RESIDENT COLUMN	NONRESIDENT COLUMN
1. Enter resident portion of federal adjusted gross income (Form 1040, page 1, line 37) in resident column and/or nonresident portion in nonresident column		.00	.00
2. Enter resident portion of federal alimony paid (federal Form 1040, page 1, line 31a) while a resident in the resident column and/or nonresident portion of the alimony paid while a nonresident in the nonresident column (Actual amount paid while a resident of Battle Creek and while nonresident)		.00	.00
3. Federal income for alimony deduction computation (Line 1 plus line 2 of column)		.00	.00
4. Enter resident portion of total income for Battle Creek (Form BC-1040, page 1, line 18) in resident column and/or nonresident portion in nonresident column. Part-year residents enter total income for Battle Creek as a resident and/or nonresident as reported on Schedule TC, line 18, columns C (resident) and D (nonresident)		.00	.00
5. Enter resident portion of total deductions for Battle Creek other than alimony deduction (Add lines 1, 2, 3, 4 & 6 on Form BC-1040, page 2, Deductions schedule) in resident column and/or nonresident portion in nonresident column		.00	.00
6. Taxable income for Battle Creek prior to alimony deduction (Line 4 less line 5)		.00	.00
7. Resident column: Enter 100%. Nonresident column: Enter alimony deduction percentage (Line 6 divided by line 3)		100 %	%
8. Alimony deduction (Line 2 multiplied by line 7) (Residents and nonresidents enter amount from respective column on Form BC-1040, page 2, Deductions schedule, Line 5. Part-year residents enter amount from each column on Schedule TC, Deductions schedule, line 5, column C and D)		.00	.00

Taxpayer's name	Taxpayer's SSN	2014 BATTLE CREEK													
RENAISSANCE ZONE DEDUCTION, SCH RZ - FORM BC-1040, PAGE 2, DEDUCTIONS SCHEDULE, LINE 6			Attachment 19												
FOR USE BY A RESIDENT DOMICILED IN A RENAISSANCE ZONE, AN INDIVIDUAL WITH INCOME FROM RENTAL REAL ESTATE LOCATED IN A RENAISSANCE ZONE OR AN INDIVIDUAL PROPRIETORSHIP, PROFESSION OR PARTNERSHIP LOCATED AND CONDUCTING BUSINESS IN A RENAISSANCE ZONE TO COMPUTE THE RENAISSANCE ZONE DEDUCTION															
DISQUALIFICATION CRITERIA AN INDIVIDUAL IS NOT QUALIFIED TO CLAIM THE RENAISSANCE ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT: <table style="width:100%; font-size: small;"> <tr> <td>City Income Tax</td> <td>Personal Property Tax</td> <td>Commercial Facilities Tax (GRT)</td> <td>City (Detroit) Utilities Users Tax</td> </tr> <tr> <td>Michigan Income Tax</td> <td>Michigan Single Business Tax</td> <td>Enterprise Zone Tax</td> <td>Technology Park Development Tax</td> </tr> <tr> <td>General Property Tax</td> <td>Industrial Facilities Tax (IFT)</td> <td>Neighborhood Enterprise Zone Tax</td> <td>Commercial Forest Tax</td> </tr> </table>				City Income Tax	Personal Property Tax	Commercial Facilities Tax (GRT)	City (Detroit) Utilities Users Tax	Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax	Technology Park Development Tax	General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood Enterprise Zone Tax	Commercial Forest Tax
City Income Tax	Personal Property Tax	Commercial Facilities Tax (GRT)	City (Detroit) Utilities Users Tax												
Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax	Technology Park Development Tax												
General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood Enterprise Zone Tax	Commercial Forest Tax												
DEDUCTION ALLOWANCE FACTOR The Renaissance Zone deduction is phased out during the final three years of a Renaissance Zone's designation. The Deduction Allowance Factor is: 75% for the tax year that is 2 years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; 25% for the final year of designation; and 100% for all other years of designation.															
RESIDENT DOMICILED IN A RENAISSANCE ZONE Complete this section if you were a resident of Battle Creek domiciled in a Renaissance Zone A 183 day residence requirement must be completed before qualifying to claim the Renaissance Zone Deduction															
1. Address of domicile in Renaissance Zone															
2. Date domicile established at this residence	/ /	If domicile is continuous for at least 183 days, taxpayer is qualified on this date.													
3. Dates of domicile this year: Starting date	/ /	Ending date	/ /												
		Total number of days	Days												
4. Percentage of year as a qualified resident of a Renaissance Zone (Line 3 divided by 365)			4. %												
5. Gross income from Form BC-1040, page 1, line 18, column C			5. .00												
6. Capital gains reported on Form BC-1040, page 1, line 7, column C			6. .00												
7. Lottery winnings included in income reported on Form BC-1040, page 1, lines 1 or 16, column C			7. .00												
8. Total deductions related to income included in line 5 (Add amounts reported on BC-1040, pg. 2, Deductions Sch., Lines 1 - 5)			8. .00												
9. Base income for Renaissance Zone deduction (Line 5 less lines 6, 7 and 8)			9. .00												
10. Total qualified ordinary income (Line 9 multiplied by line 4)			10. .00												
11. Portion of capital gains from sale or exchange of property occurring after qualification date			11. .00												
12. Lottery winnings from an instant lottery game or an online game won after becoming a qualified taxpayer			12. .00												
13. Renaissance Zone deduction base (Add lines 10, 11 and 12)			13. .00												
14. Enter Deduction Allowance Factor on line 14a, 100%, 75%, 50% or 25%; multiply line 13 by 14a; enter deduction on line 14b and on Form BC-1040, page 2, Deduction schedule, line 6.)		14a. %	14b. .00												
OTHER INDIVIDUALS WITH INCOME FROM RENTAL REAL ESTATE, BUSINESS, PROFESSION OR PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE Complete this section if you are a resident or nonresident individual with income from rental real estate, a business, profession or partnership with business activity in a Renaissance Zone															
15. Business name (D.B.A.) and address of each location in a Renaissance Zone		RESIDENT COLUMN	NONRESIDENT COLUMN												
16. Business and farming income reported on Form BC-1040, page 1, line 6 or 13, column C		16. .00	.00												
17. Net operating loss deduction claimed on Form BC-1040, page 1, line 16, column C		17. .00	.00												
18. Retirement plan deduction claimed on Form BC-1040, page 2, Deductions schedule, line 2, related to income reported on line 17, column C		18. .00	.00												
19. Base for Renaissance Zone deduction (Line 16 less lines 17 and 18)		19. .00	.00												
20. Renaissance Zone Apportionment Percentage	COLUMN 1 IN BATTLE CREEK	COLUMN 2 IN REN. ZONE	COLUMN 3 PERCENTAGE												
20a. Average net book value of real & personal property			(Column 2 divided by column 1)												
20b. Gross rents paid on real property multiplied by 8															
20c. Total property (Add line 20a and 20b)															
20d. Total wages, salaries and other compensation															
20e. Total percentages (Add column 3, line 20c and 20d)															
20f. Renaissance Zone deduction percentage (Line 20e divided by 2)		20f. %	%												
21. Renaissance Zone deduction for business (Line 19 multiplied by line 20f)		21. .00	.00												
22. Renaissance Zone deduction from partnership return; enter Partnership FEIN on line 22a and deduction amount on line 22b	22a.	22b.	.00												
23. Address of each parcel of rental real estate located in a Renaissance Zone															
24. Income from rental real estate located within a Renaissance Zone		24. .00	.00												
25. Renaissance Zone deduction base (Add lines 21, 22b and 24)		25. .00	.00												
26. Enter Deduction Allowance Factor on line 26a, 100%, 75%, 50% or 25%; multiply line 25 by 26a; enter result on line 26b and on BC-1040, pg. 2, Deduction schedule, line 6.)		26a. %	26b. .00												

Taxpayer's name		Taxpayer's SSN		2014 BATTLE CREEK			
OTHER TAX PAYMENTS - BC-1040, PAGE 1, LINE 24b, PAYMENTS AND CREDITS (ESTIMATED TAX PAYMENTS, EXTENSION PAYMENTS, CREDIT FORWARD AND TAX PAID BY A PARTNERSHIP)							Attachment 20
OTHER TAX PAYMENTS							OTHER TAX PAYMENTS
1. Estimated tax payments							.00
2. Tax paid with an extension							.00
3. Credit forward from last tax year							.00
4. Tax paid by a partnership	Partnership FEIN		Partnership name				.00
5. Tax paid by a partnership	Partnership FEIN		Partnership name				.00
6. Tax paid by a partnership	Partnership FEIN		Partnership name				.00
7. Tax paid by a partnership	Partnership FEIN		Partnership name				.00
8. Total credit for estimated tax, extension and partnership tax payments and credit forward (Add lines 1 through 7; enter here and on BC-1040, Page1, Payments and Credits schedule, line 24b)							.00

CREDIT FOR TAX PAID TO ANOTHER MI CITY - BC-1040, PAGE 1, PAYMENTS AND CREDITS SCHEDULE, LINE 24c							Attachment 21
Credit for tax paid to another city may be claimed by a resident who paid tax on the same income to another city. Part-year residents may claim the credit for tax paid to another city based on income as a resident that is also taxable by another city.							
		OTHER CITY'S NAME				TAX CREDIT	
1. Tax paid to another city	City name					.00	
2. Tax paid to another city	City name					.00	
3. Total credit for tax paid to another city (Add lines 1 and 2; enter here and on BC-1040, Page 1, Payments and Credits schedule, line 24c)						.00	
CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER MI CITY (Residents only) Use a separate calculation worksheet for each city						RESIDENT CITY	OTHER CITY
						BATTLE CREEK	
1. Income taxable in the nonresident city that is also taxable in Battle Creek (Same amount for both cities)						.00	.00
2. Exemptions amount per city's return						.00	.00
3. Taxable income for credit						.00	.00
4. Tax for credit purposes at each city's nonresident tax rate						.00	.00
5. Credit allowed for tax paid to another city (Enter the smaller of Battle Creek or other city's tax from line 4)						.00	
CALCULATION OF CREDIT FOR TAX PAID TO ANOTHER MI CITY (Residents only) Use a separate calculation worksheet for each city						RESIDENT CITY	OTHER CITY
						BATTLE CREEK	
1. Income taxable in the nonresident city that is also taxable in Battle Creek (Same amount for both cities)						.00	.00
2. Exemptions amount per city's return						.00	.00
3. Taxable income for credit						.00	.00
4. Tax for credit purposes at each city's nonresident tax rate						.00	.00
5. Credit allowed for tax paid to another city (Enter the smaller of Battle Creek or other city's tax from line 4)						.00	

Taxpayer's name	Taxpayer's SSN	2014 BATTLE CREEK	
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SUPPORTING NOTES AND STATEMENTS

Attachment 22

Power of Attorney Authorization

Issued under Authority of the Uniform City Income Tax Ordinance (MCL 141.601 et seq.) Filing is voluntary. Complete this form if you wish to appoint someone to represent you to the Income Tax Department on income tax matters, or if you wish to revoke or change your current power of attorney authorization. Read the instructions on page 2 before completing this form.

PART 1: TAXPAYER INFORMATION

Taxpayer's (first name, initial, last name or business name)			Taxpayer SSN/FEIN	
If joint return spouse's first name, initial, last name			Spouse SSN	
Current address (number and street)		Apt./Ste. no.	If a business, enter DBA, trade or assumed name	
Address line 2			Telephone number	Fax number
City, town or post office	State	Zip code	E-mail address	
Foreign country name, province/county, postal code				

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

Representative's name			Contact's name (if applicable)	Contact's name (if applicable)
Firm name			E-mail address	E-mail address
Address (number and street)		Apt./Ste. no.	Telephone number	Telephone number
Address line 2			Fax number	Fax number
City, town or post office	State	Zip code	Beginning authorization date (MM/DD/YY)	Ending authorization date (MM/DD/YY)*
Foreign country name, province/county, postal code				

PART 3: TYPE OF AUTHORIZATION

☐ **GENERAL AUTHORIZATION**
 Authorizes my representative to: (1) inspect or receive confidential information; (2) represent me and make oral or written presentations of fact and argument; (3) sign returns; (4) enter into agreements; (5) receive mail including forms, billings and payment notices. This authorization applies to all tax matters for all tax years or periods.

☐ **LIMITED AUTHORIZATION**
 Select the type of authorization by checking the appropriate boxes.

	All Tax Matters	Only as Specified Below
1. Inspect or receive confidential information _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Represent me and make oral or written presentations of fact and argument _____	<input type="checkbox"/>	<input type="checkbox"/>
3. Sign returns _____	<input type="checkbox"/>	<input type="checkbox"/>
4. Enter into agreements _____	<input type="checkbox"/>	<input type="checkbox"/>
5. Receive mail (includes forms, billings and payment notices) _____	<input type="checkbox"/>	<input type="checkbox"/>

Type of Income Tax	Tax Form or Assessment Number	Tax Year(s) or Period(s)

PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION

☐ **CHANGE IN POWER OF ATTORNEY REPRESENTATION:** This form replaces all earlier powers of attorney, except those attached, on file for the same tax matters and years or periods covered by this Power of Attorney.

☐ **REVOKE PREVIOUS AUTHORIZATION:** I revoke all Powers of Attorney submitted and will represent myself in all tax matters. Attach copies of all Powers of Attorney that remain in effect concurrent with this new authorization.

PART 5: TAXPAYER SIGNATURE(S)

If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney.		
Signature	Name or title typed or printed	Date
Spouse's signature	Name or title typed or printed	Date

* If no Ending Authorization date is provided, the above-named representative will be authorized to represent you until you notify the Income Tax Department in writing that this Power of Attorney is revoked.

FORM BC-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

NOTE: Form BC-2210 is used to compute the interest and penalty for unpaid or underpaid estimated income tax payments. To pay the interest and penalty computed on this form, enter the total interest from line 33 on Form BC-1040, line 25a, enter the total penalty from line 37 on Form BC-1040, line 25b, enter the total interest and penalty from line 38 on Form BC-1040, line 25c and remit the interest and penalty with your payment of tax due. Do not attach Form BC-2210 unless one or more of the boxes in Part I apply. Interest and penalty will be assessed where required estimated payments are underpaid or not made.

Part I Reasons for Filing If 1a, 1b, 1c or 1d below applies, you may be able to lower or eliminate the interest and penalty. You must check the boxes that apply and file Form BC-2210 with your tax return

Check all boxes that apply (If none apply, see the note above):

- 1a. ☐ You request a waiver of penalty. In certain circumstances, the Income Tax Department will waive all or part of the penalty. See Waiver of Penalty in the instructions for Form BC-2210. Interest due cannot be waived.
- 1b. ☐ You use the annualized income installment method. If your income varied during the year, this method may reduce the amount of one or more of your required estimated tax installments. See instructions under Annualized Income Installment Method.
- 1c. ☐ You had income tax withheld from wages and, for estimated tax purposes, you treat the tax withheld as paid on the dates it was actually withheld, instead of in equal amounts each quarter.
- 1d. ☐ Your required annual payment (line 12 below) is based upon your 2013 tax and you filed or are filing a joint return for either 2013 or 2014 but not for both years.

Part II Required Annual Payment

2. Enter the tax due from Form BC-1040, line 23b, for 2014	2.	
3. Battle Creek income tax withheld from 2014 wages (Form BC-1040, page 1, line 24a)	3.	
4. Residents enter 2014 tax credit for tax paid to another city (Form BC-1040, page 1, line 24c)	4.	
5. Enter 2014 tax paid by a partnership plus, for residents only, tax credit for tax paid by a tax option corporation	5.	
6. Enter total of lines 3, 4 & 5	6.	
7. Subtract line 6 from line 2 (If \$100 or less, stop here, do not complete or file this form; you do not owe interest or penalty for failing to make estimated tax payments)	7.	
8. Enter 70% of line 2	8.	
9. Enter the tax due from your 2013 Battle Creek return form	9.	
10. Subtract line 6 from line 9. If \$100 or less, stop here, do not complete or file this form; you do not owe interest or penalty for failing to make estimated tax payments)	10.	
11. Enter 70% of line 9		
12. Required 2014 estimated tax payment. Enter the smaller of line 8 or line 11	12.	

Part III Computation of Interest and Penalty

Section A - Figure the Underpayment	Payment Due Dates			
	(a) 04/30/2014	(b) 06/30/2014	(c) 09/30/2014	(d) 01/31/2015
13. Required installments: If Part I, box 1b, applies, enter amounts from Schedule A1, line 17; otherwise, enter 1/4 of line 12, in each column	13.			
14. Tax payments and credits. Enter 1/4 of the amount on line 6 for each period	14.			
15. Estimated tax paid each period	15.			
16. 2013 credit forward to 2014	16.			
17. Amount from line 23 of previous column	17.			
18. Add lines 14, 15, 16 and 17	18.			
19. Enter the total of line 21 and line 22 of the previous column	19.			
20. Subtract line 19 from line 18. If zero or less enter -0- For column (a) only enter the amount from line 18	20.			
21. If amount on line 20 is zero, subtract line 18 from line 19	21.			
22. Underpayment: If line 13 is equal to or more than line 20, subtract line 20 from line 13; then go to line 17 of the next column; otherwise, go to line 23	22.			
23. Overpayment: If line 18 is more than line 13, subtract line 13 from line 18; then go to line 17 of next column	23.			

Section B - Figure the Interest		(a)	(b)	(c)	(d)
INTEREST RATE PERIOD 1	May 1 - June 30, 2014		4/30/2014		
	24.	Number of days from the date shown above line 24 to the date the amount on line 22 was paid or to June 30, 2014, whichever is earlier			
	25.	Interest rate per day for period	0.0001164		
	26.	Interest due for period, line 22 times line 24 times line 25			
INTEREST RATE PERIOD 2	July 1 - December 31, 2014		6/30/2014	6/30/2014	9/30/2014
	27.	Number of days from the date shown above line 27 to the date the amount on line 22 was paid or to December 31, 2014, whichever is earlier			
	28.	Interest rate per day for period	0.0001164	0.0001164	0.0001164
	29.	Interest due for period, line 22 times line 27 times line 28			
INTEREST RATE PERIOD 3	January 1 - April 30, 2015		12/31/2014	12/31/2014	12/31/2014
	30.	Number of days from the date shown above line 30 to the date the amount on line 22 was paid or April 30, 2015, whichever is earlier			
	31.	Interest rate per day for period	0.0001164	0.0001164	0.0001164
	32.	Interest due for period, line 22 times line 30 times line 31			
33. Interest for underpaid estimated tax (Add all amounts on lines 26, 29 and 32 in all columns)				33.	

Section C - Figure the Penalty		(a)	(b)	(c)	(d)
PENALTY PERIOD			04/30/2014	06/30/2014	09/30/2014
	34.	Number of months from month after the month shown above line 34 to the month the tax was paid or April 30, 2015, whichever is earlier			
	35.	Penalty rate per month	0.01	0.01	0.01
	36.	Penalty due for period, line 22 times line 34 times line 35			
37. Penalty for underpaid estimated tax (Add all amounts on line 36 in all columns)				37.	

Section D - Total Interest and Penalty	
38.	Total interest and penalty for underpaid estimated tax. Add line 33 and line 37 (Enter the total here and enter the interest, penalty and total interest and penalty on Form BC-1040, line 25a, b and c, respectively)
	38.

Schedule A1 Annualized Income Installment Method		(a)	(b)	(c)	(d)
		01/01/2014 03/31/2014	01/01/2014 06/30/2014	01/01/2014 09/30/2014	01/01/2014 12/31/2014
1. Enter income for each period	1.				
2. Annualization amounts	2.	4.00	2.00	1.33	1.00
3. Annualized income (Line 1 times line 2)	3.				
4. Enter exemptions amount from Form BC-1040, line 21b	4.				
5. Subtract line 4 from line 3	5.				
6. Tax due (Line 5 times the tax rate)	6.				
7. 70% of tax due	7.				
8. 70% of prior year tax	8.				
9. Enter lesser of line 7 or line 8 (If zero or less enter -0-)	9.				
10. Applicable percentage	10.	25%	50%	75%	100%
11. Multiply line 9 by line 10	11.				
CAUTION: Complete lines 12 through 17 of column (a) before going to the next column					
12. Add all the amounts in all previous columns of line 17	12.				
13. Subtract line 12 from line 11 (If zero or less enter -0-)	13.				
14. Enter 1/4 of amount on line 12, page 1, of Form BC-2210 in each column	14.				
15. Subtract line 17 of the previous column from line 16 of that column	15.				
16. Add lines 14 and 15	16.				
17. Enter the smaller of line 13 or line 16 here and on Form BC-2210, line 13	17.				